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BUSINESS INCOME TAX RETURNS

Sole Proprietorships
Partnerships

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STATISTICS OF INCOME 1974

BUSINESS INCOME TAX RETURNS

Sole Proprietorships Partnerships

Internal Revenue Service

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This report was prepared under the direction of E. J. DiPaolo, Chief, Business and Tax Exempt Statistics Section, Statistics of Income Branch.

Other branches of the Statistics Division assisted in development of the sample design, the preparation of processing procedures, and the review of the tables. The data were abstracted by the service centers at Andover, Massachusetts, Austin, Texas, Chamblee, Georgia, Covington, Kentucky, Fresno, California, Holtsville, New York, Kansas City, Missouri, Memphis, Tennessee, Philadelphia, Pennsylvania, and Ogden, Utah, and the Data Center in Detroit, Michigan, which also developed the computer systems design and conducted computer processing of the data.

Department of the Treasury **Internal Revenue Service** Washington, D.C. 20224

Commissioner

June 9, 1977

The Honorable W. Michael Blumenthal
Secretary of the Treasury
Washington, D. C. 20220

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we have prepared for publication this complete report, Statistics of Income--1974, Business Income Tax Returns. The report presents financial estimates based on samples of returns of sole proprietorships and partnerships with accounting periods ended July 1974 through June 1975.

Classification of the data by industry and measures of business size are regular features of this annual report. For the first time since the 1969 report statistics are shown on selected income and expense items by detailed farm industry.

Sincerely,

Commissioner

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Section 1

Sole Proprietorships

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The statistics in the sole proprietorship section of this report are estimates derived from a stratified sample, selected before audit, of individual income tax returns filed for the 1974 income year. For nearly all taxpayers, the 1974 income year corresponded with the calendar year. A small number, however, reported for noncalendar years which ended during 1974 and 1975.

This section presents statistics for the single-owner businesses whose activities were reported to the Internal Revenue Service on the returns of individuals. These activities encompassed virtually the entire range of unincorporated, one-owner businesses, farms, and professional practices, from large enterprises with many employees and hired managers to the part-time operation in which the owner was the only person involved. For example, the owner of a fleet of taxicabs who conducted a business with the help of a large staff and the person who owned a cab and drove it during spare time to supplement the family income might both be included in the "sole proprietorship" statistics. Excluded were sole proprietorship businesses reported on the returns of the fiduciary agents of estates and trusts; however, very little business activity was involved. For 1974, there were estimated to be 33 thousand fiduciary income tax returns with sole proprietorship data showing a gross profit (business receipts less cost of sales and operations) of $618 million. In contrast, the estimates for sole proprietorships reported on individual income tax returns for 1974 were 10.9 million businesses showing gross profit of $147 billion.

The basis for inclusion in these statistics was that the sole proprietor must have filed an Individual Income Tax Return (Form 1040) including a business or farm schedule (Schedule C or F) or Form 4835 (Farm Rental Income and Expenses) covering a farm, business, or professional practice. Form 4835 provided Schedule F detail on income and expenses which were included in the farm statistics. In table 1.1, farms are subdivided into "farm operators" and "farm landlords." This latter classification reflected a common method of renting farm land, the "crop share" arrangement. In this arrangement, one person supplied the land and perhaps some operating capital and another person operated the farm, paying rent in shares of the resulting crop. For tax purposes, each reported a share of receipts from the sale of the crop and, if such was the arrangement, a share of expenses. The operator always reported his or her share of the receipts and expenses on the farm schedule, Schedule F. Likewise, if the landlord "materially participated" in the operation or management of the farm, the landlord used Schedule F to report his or her share of receipts and expenses. On the other hand, if the landlord did not materially participate in the operation or management of the farm, the landlord reported his or her share of receipts and expenses on Form 4835 and submitted Form 4835 with the rent schedule, Schedule E, of the individual income tax return.

For 1974, a return had to be filed by:

(a) A single person with gross income of at least $2,050,

(b) A married couple (or a single person age 65 or older) with gross income of at least $2,800,

(c) A married couple where one spouse was 65 or older and had combined gross income of at least $3,550,

(d) A married couple where both spouses were age 65 or older and had combined gross income of at least $4,300,

(e) A married person (regardless of age) whose spouse was filing a separate return (for example, to obtain a refund of income tax withheld), if that married person had a gross income of $750 or more.

There were two major exceptions to the above filing requirements:

(1) A child being claimed as a dependent on his parents' return had to file if he or she had $750 or more unearned income (for example, dividends, interest, capital gains) and

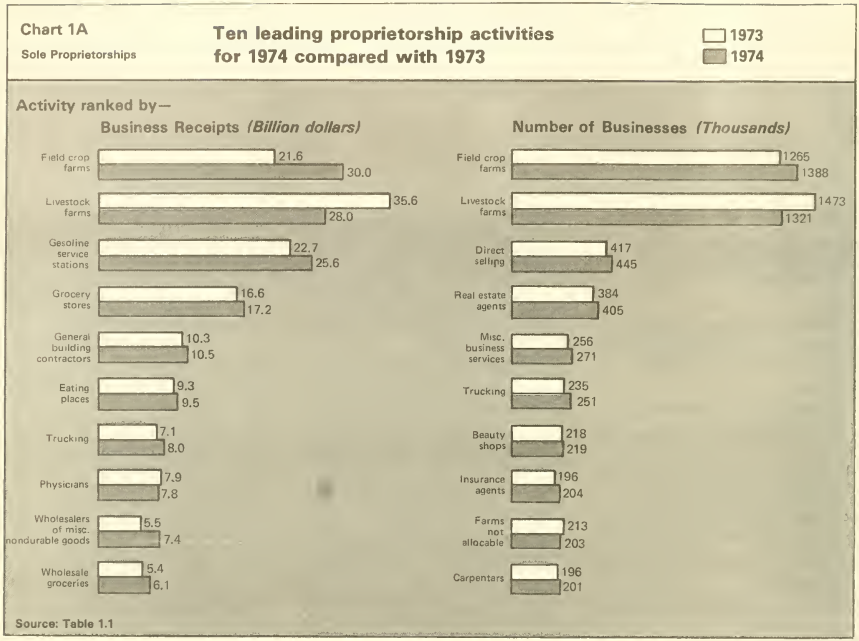
(2) Sole proprietors not meeting the gross income requirements were still required to file if they had $400 or more income from self-employment (generally, this meant $400 in trade or business profits).

In addition, some sole proprietors filed returns even though not otherwise required, because they elected to pay self-employment tax on farm gross profit or because they were receiving a refund of taxes previously paid.

Generally, a sole proprietor corresponded to a "self-employed" person, although some persons considered self-employed under the Internal Revenue Code were excluded from the statistics, notably business partners and persons not actually engaged in a trade or business such as public officials and clergymen. The statistics also exclude persons engaged in a profession and craftsmen, neither of whom were required to file a Schedule C; for example, the physician on the staff of a medical school and not engaged in an outside practice or the electrician employed by a manufacturing corporation who did not have a part-time business utilizing his or her skills as an electrician.

The identification of a sole proprietorship from tax returns was not always exact. The taxpayer sometimes used Schedule C to report employee business expenses or partnership activity, and sometimes used other parts of the return to report sole proprietorship activity. Such errors were corrected during statistical processing whenever possible; however, not all of them were identifiable, resulting in the incorrect inclusion of a small amount of non-sole proprietorship activity and the exclusion of some legitimate sole proprietorship activity. These taxpayer reporting errors particularly affected the industry "Direct selling establishments" which includes door-to-door selling and selling merchandise at parties in private homes.

Chart 1A shows the ranking of the ten leading sole proprietorship activities by business receipts and number of businesses for 1974 and compares the actual values for 1973 and 1974. Chart 1B shows a summary of some of the detail from table 1.6 for sole proprietors in some of the larger or more profitable industries.



Industrial Activity by State

Tables 1.4 and 1.5 show sole proprietorship data classified by the State shown in the mailing address of the proprietor's return. This was usually the State where the proprietor lived, though a few proprietors used other addresses, such as business offices, the office of the practitioners who prepared their returns, or post office boxes. With the limitation that a few proprietorship businesses were not located in the State the proprietor gave as the mailing address or operated in more than one State, the data in tables 1.4 and 1.5 represent estimates of sole proprietorship business activity in each State.

Table 1.4 provides data classified by detailed industry groups for the more populous States. Estimates for all States are presented in table 1.5. In order to achieve greater statistical reliability for the small- and medium-size States, industries were combined so that there are fewer industry groups in table 1.5 than in table 1.4.

Business and Nonbusiness Income

Table 1.6 shows data from the proprietors' Form 1040 individual income tax returns and their related business and farm Schedules C and F, cross-classified by size of the adjusted gross income from the Form 1040 and the industrial activity shown on the Schedules C and F.

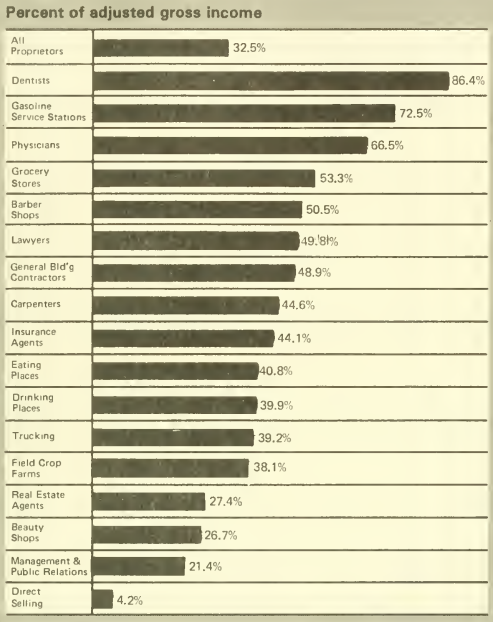
Some proprietors owned two or more businesses in different industries, and this complicates the presentation of the data in table 1.6. Adjusted gross income and the other data from Form 1040 for these proprietors were included in each industry in which they had a business, thus duplicating the return data from industry to industry. This made it difficult to construct "unduplicated" totals, and, for this reason, totals and subtotals are provided for only the "all industries" total, the industrial divisions, and "farms."

An "all industries" total containing no duplication of return data is given, but the components of adjusted gross income have a different meaning from the same figures in a particular industry. For an industry or an industrial division, "Other income" means all income included in adjusted gross income except for profits from businesses in that industry. For example, if a proprietor owned both a field crop farm and a grocery store, the return, adjusted gross income, and tax would be included in the table three times. Under field crop farms and total farms, "Other income" would include the profit (or loss) from the grocery store, and under grocery stores, "Other income" would include the profit (or loss) from the field crop farm. In the "all industries" total, however, the return data are included only once; "Net profit less loss" includes the profits (or losses) from both businesses, and "Other income" includes only nonbusiness income such as from investments or salaries.

There are many joint returns in table 1.6 which also creates difficulties in analyzing the data. If, for example, a joint return were filed by a husband who was the proprietor of a business

Chart 1B
Sole Proprietorships

Business profits as a percent of adjusted gross income for proprietors in selected industries



Source: Table 1.6

and by a wife who worked, the return would be included in the data with the husband's business income and the couple's combined adjusted gross income. On the other hand, if the same couple had filed separate returns, only the husband's adjusted gross income would have been included.

Farm Proprietorships

Table 1.7 shows three sources of other farm income and two expense items from Schedule F, Farm Income and Expenses, or Form 4835, Farm Rental Income and Expenses: (a) agricultural program payments, (b) commodity credit loans, and (c) patronage dividends; (d) conservation expenses and (e) land clearing expenses.

Agricultural program payments were comprised of all Government payments, whether received in cash, materials, or services. Government payments included those for approved conservation practices, improvements such as for pollution control, approved forestry practices (such as the planting of trees), and disaster payments. Commodity credit loans represented loans from the Commodity Credit Corporation on commodities which were pledged as collateral. Taxpayers could elect to include the loan as income either in the year the proceeds of the loan were actually received or in the year the commodity was finally sold. Patronage dividends received from farmers' cooperatives included dividends, rebates, and refunds paid to patrons on the basis of their patronage.

Conservation expenses included expenditures for the leveling and terracing of earth; construction of drainage and irrigation ditches, earthen dams, and ponds; eradication of brush; and planting of windbreaks. The deduction for conservation expenses was limited to 25 percent of gross income from farming. Besides conservation expenses, amounts spent for clearing land to make it suitable for farming were also deductible. This deduction was limited to the lesser of 25 percent of taxable income from farming, or $5,000.

Table 1.1—Receipts, Selected Deductions, and Net Profit, by Industry

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Businesses with and without net profit							Coefficient of variation (percent)[1]							
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All Industries	**10,873,822**	**328,262,352**	**14,662,200**	**7,033,912**	**6,245,462**	**30,733,400**	**45,655,023**	0.5	0.6	1.2	0.9	1.7	1.0	0.8	1.6
All nonfarm Industries	**7,695,656**	**264,892,250**	**7,473,315**	**5,227,206**	**2,989,493**	**27,402,129**	**38,995,406**	0.2	0.5	0.9	0.9	1.4	1.0	0.5	1.3
Agriculture, forestry, and fishing	**3,385,088**	**56,866,949**	**7,440,785**	**1,866,230**	**3,316,186**	**3,920,920**	**7,468,758**	1.6	2.1	2.3	2.0	3.0	3.4	2.2	2.7
Farms, total	3,178,156	63,370,102	7,188,885	1,806,706	3,255,969	3,331,271	5,859,617	1.7	2.2	2.4	2.1	3.1	3.7	2.3	2.8
Field crop	1,388,191	30,013,177	3,490,453	941,210	1,413,580	1,461,849	7,679,594	2.5	3.2	3.5	3.0	4.9	5.8	2.8	6.9
Fruit, tree nut, and vegetable	168,230	3,806,422	329,994	146,453	146,788	624,770	620,759	8.1	9.2	10.0	9.4	8.9	11.2	10.2	13.5
Horticultural specialty	22,356	406,197	31,404	13,461	6,149	64,822	21,641	17.9	17.1	25.6	19.0	21.7	20.5	17.2	31.6
Livestock	1,321,283	28,041,996	3,100,715	646,797	1,501,750	1,074,775	—1,165,957	2.7	3.4	3.6	3.4	4.5	4.7	4.7	3.5
Animal specialty	74,724	495,624	101,542	10,556	27,209	51,591	—138,893	10.4	24.3	15.4	16.7	21.8	28.1	33.3	13.2
Farms not allocable	203,372	506,686	134,777	48,229	60,493	53,464	—157,527	5.6	11.6	8.7	8.4	12.2	15.2	13.2	8.2
Farms, operators only, total	2,807,980	59,737,383	6,956,176	1,530,529	3,177,997	3,274,419	5,008,809	1.9	2.3	2.4	2.4	3.1	3.7	2.6	2.8
Field crop	1,084,329	26,962,419	3,315,022	712,286	1,357,691	1,420,642	6,042,448	3.0	3.5	3.6	3.6	5.0	5.9	3.4	7.0
Fruit, tree nut, and vegetable	160,841	3,711,863	320,491	138,212	142,657	619,659	568,293	8.3	9.4	10.2	9.5	9.1	11.3	10.6	13.6
Horticultural specialty	22,040	404,313	31,324	13,354	6,149	64,806	20,308	18.2	17.2	25.7	19.1	21.7	20.5	17.6	31.7
Livestock	1,302,496	27,733,248	3,067,640	627,787	1,592,142	1,066,619	—1,232,175	2.8	3.4	3.7	3.4	4.5	4.8	4.8	3.5
Animal specialty	73,351	494,847	101,225	10,553	26,979	51,585	—138,603	10.5	24.3	15.4	16.7	21.9	29.1	33.4	13.2
Farms not allocable	164,923	430,693	120,474	28,357	52,379	51,108	—251,462	7.8	15.8	9.6	11.6	13.8	15.8	24.7	8.5
Farms, landlords only, total	370,176	3,632,719	232,709	276,177	77,972	56,852	1,850,808	2.8	4.1	7.0	3.6	7.9	20.3	3.6	23.2
Field crop	303,862	3,050,758	175,431	228,924	55,889	41,207	1,637,146	3.0	4.6	8.1	3.7	9.3	26.1	3.8	35.2
Fruit, tree nut, and vegetable	7,389	94,559	9,503	8,241	4,131	5,111	52,466	33.3	35.1	62.7	49.2	40.5	60.2	38.5	43.4
Horticultural specialty	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)
Livestock	18,787	308,748	33,075	19,030	9,608	8,156	66,218	8.4	13.0	14.2	10.9	24.7	33.9	12.5	23.3
Animal specialty	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms not allocable	38,449	175,993	14,303	19,872	6,114	2,356	93,935	9.8	9.5	13.4	11.8	19.1	30.4	9.4	25.0
Agricultural services	155,495	2,875,642	179,446	56,354	47,618	520,252	491,043	3.4	5.6	5.9	7.6	18.6	9.6	5.2	10.0
Veterinary service	13,953	590,386	31,254	15,334	13,595	107,515	247,091	9.5	10.0	12.3	11.4	18.4	13.9	9.7	32.0
Animal services, except veterinary	55,087	350,452	41,703	9,332	15,533	53,552	—70,643	6.7	12.8	12.0	16.2	53.1	24.3	15.1	12.0
Landscape and horticultural services	67,772	1,042,030	59,453	25,571	8,248	183,045	236,377	4.8	10.1	10.6	12.6	15.9	13.4	7.8	14.8
Other agricultural services	18,683	792,774	47,038	16,117	10,242	166,140	78,218	6.8	11.7	12.4	19.3	14.9	22.9	11.7	24.5
Forestry	11,761	157,589	19,711	4,052	2,603	19,539	15,640	11.3	23.4	40.8	23.1	23.9	31.6	24.2	15.9
Fishing, hunting and trapping	39,676	463,616	52,741	9,118	9,996	49,858	102,458	5.8	11.4	11.8	14.2	22.3	17.9	9.8	13.6
Mining	**57,033**	**2,991,449**	**173,943**	**107,397**	**58,763**	**231,566**	**364,630**	**5.2**	**3.6**	**5.8**	**4.4**	**6.8**	**10.2**	**3.5**	**4.3**
Metal mining	3,056	26,346	4,181	554	1,637	2,535	—6,442	17.8	43.5	41.8	34.0	89.0	43.2	26.9	23.3
Coal mining	1,076	310,793	19,658	8,162	3,036	32,147	79,529	26.6	10.1	10.7	12.1	12.8	14.3	8.5	17.5
Oil and gas extraction	48,778	2,447,455	126,016	90,990	58,076	160,761	278,882	5.7	4.0	5.7	4.6	7.1	13.2	3.9	4.4
Nonmetallic minerals, except fuels	4,123	206,855	24,088	7,651	6,014	36,123	12,661	16.5	21.2	27.3	25.6	30.1	25.8	20.8	28.1
Construction	**896,431**	**32,743,263**	**1,031,716**	**627,298**	**373,640**	**5,639,043**	**4,561,215**	**1.2**	**1.9**	**2.9**	**2.6**	**3.6**	**2.9**	**1.8**	**4.9**
General building contractors and operative builders	150,753	11,656,872	186,433	161,394	181,846	1,718,693	920,713	3.1	3.4	6.0	4.8	5.7	5.6	3.8	7.5
General building contractors	143,177	10,457,239	175,257	147,306	143,044	1,630,569	853,762	3.2	3.6	6.3	4.8	5.4	5.8	4.0	8.0
Operative builders	7,576	1,199,633	11,176	14,088	38,802	88,124	66,951	12.4	10.8	13.5	22.6	12.8	25.6	12.5	20.2
Heavy construction contractors	23,027	1,735,574	144,671	45,142	30,648	346,888	181,356	7.8	7.4	9.4	9.6	10.8	11.5	8.9	15.9
Highway and street construction	6,228	764,330	50,622	20,637	10,960	145,000	63,027	14.3	10.0	13.7	12.1	12.2	12.6	13.9	22.1
Heavy construction, except highway	16,799	971,244	94,049	24,505	19,688	201,888	118,329	9.3	10.7	12.5	14.5	15.4	17.5	11.4	22.3
Special trade contractors	672,140	18,083,744	651,420	399,752	147,017	3,604,489	3,230,219	1.4	2.5	3.7	3.4	4.8	3.7	2.1	7.3
Plumbing, heating, and air conditioning	74,351	3,379,713	62,458	75,124	18,122	584,880	479,645	4.5	8.1	7.7	7.6	10.6	8.6	5.2	18.1
Painting, paper hanging, and decorating	111,724	1,845,419	42,976	42,282	10,608	437,648	463,153	3.7	7.2	8.1	11.1	14.6	11.5	5.5	25.3
Electrical work	59,060	2,046,490	48,996	51,311	13,657	355,102	323,516	5.1	7.2	8.8	8.8	13.8	10.0	7.1	20.5
Masonry, stonework, tile setting, and plastering	56,861	2,478,682	55,227	62,770	12,852	746,940	398,649	4.8	7.2	9.0	9.4	14.9	9.2	6.5	25.2
Carpentering and flooring	201,014	2,669,823	66,388	32,477	14,566	422,338	756,758	2.7	5.8	6.4	9.9	15.2	12.5	4.1	17.8
Roofing and sheet metal work	37,797	1,270,259	28,720	27,098	7,797	257,320	195,143	5.5	9.7	9.9	13.3	15.4	11.6	8.6	35.0
Concrete work	15,723	839,771	32,007	21,536	6,452	207,890	101,411	9.8	12.7	17.4	16.6	21.7	15.2	12.8	34.2
Water well drilling	5,748	305,240	19,005	6,821	3,690	35,967	48,588	15.0	18.7	21.3	23.5	27.8	26.1	16.7	32.4
Miscellaneous special trade contractors	99,862	3,248,347	275,643	80,333	59,273	556,404	463,356	3.9	6.2	7.3	7.7	9.1	8.8	5.9	12.8
Contractors not allocable	50,511	1,267,073	49,192	21,010	14,129	168,673	228,927	5.6	9.5	11.9	14.8	22.2	13.2	8.4	19.6
Manufacturing	**212,664**	**9,117,843**	**428,560**	**214,237**	**107,961**	**1,678,646**	**1,138,147**	**2.7**	**3.4**	**4.5**	**4.6**	**5.8**	**4.9**	**3.6**	**6.9**
Food and kindred products	4,994	773,282	14,924	8,743	5,315	65,680	34,356	15.8	10.3	15.8	13.4	22.9	13.1	16.3	26.1
Textile mill products	3,428	102,458	3,490	3,321	844	21,527	13,196	21.5	32.9	42.4	40.8	36.3	41.2	34.1	(*)
Apparel and other textile products	6,973	427,124	8,915	12,506	2,937	157,501	45,898	14.1	18.0	20.5	23.9	23.9	25.1	17.8	34.0
Lumber and wood products, except furniture	51,654	2,317,889	187,932	58,044	36,198	414,741	254,635	5.2	5.3	8.2	9.1	8.8	9.4	6.9	12.6
Furniture and fixtures	5,954	222,627	7,352	5,467	2,460	44,443	15,125	16.2	24.6	24.9	30.6	48.4	32.5	24.7	50.7
Printing, publishing, and allied industries	41,216	1,209,413	55,449	28,459	13,636	209,071	180,501	6.7	9.4	11.5	13.9	14.2	13.5	9.5	15.8
Chemicals and allied products	1,750	133,272	3,764	2,715	1,243	16,884	15,648	25.8	30.4	30.0	35.9	45.1	38.3	31.6	46.4
Leather and leather products	2,659	116,169	2,618	2,348	947	23,434	14,764	23.7	37.8	36.7	41.7	41.7	43.5	34.5	(*)
Stone, clay, and glass products	14,882	436,833	21,317	12,550	5,097	59,770	31,749	10.0	15.6	17.3	20.6	21.5	19.6	18.2	20.3
Primary metal industries	948	98,606	2,345	2,393	415	20,739	7,553	38.3	29.2	49.8	38.1	41.1	40.2	29.7	(*)

Footnotes at end of table

Table 1.1—Receipts, Selected Deductions, and Net Profit, by Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Businesses with and without net profit							Coefficient of variation (percent)[1]							
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Manufacturing—Continued															
Fabricated metal products	11,678	685,542	24,065	16,457	7,770	150,054	105,645	11.5	13.7	15.5	15.7	22.6	17.1	13.7	31.7
Machinery, except electrical	26,370	1,297,695	62,009	33,008	17,809	263,692	234,554	7.5	9.6	10.6	11.6	17.7	12.3	8.9	25.5
Electrical and electronic equipment	2,367	116,294	2,330	3,278	623	26,946	7,729	24.3	36.4	26.0	40.6	64.1	45.9	33.3	34.1
Transportation equipment	5,136	197,978	7,108	3,747	2,145	27,548	10,218	17.4	20.4	25.6	26.2	41.6	26.5	30.2	30.7
Other manufacturing industries	30,131	949,101	25,612	20,378	9,055	152,021	157,458	6.9	10.4	11.7	12.6	17.5	14.7	19.0	21.6
Manufacturing not allocable	2,708	33,560	1,300	883	(*)	2,595	9,300	24.9	35.4	38.3	57.6	(*)	46.2	38.4	(*)
Transportation, communication, electric, gas, and sanitary services	**359,515**	**10,250,720**	**1,917,887**	**416,512**	**236,730**	**1,225,841**	**1,340,587**	**2.1**	**2.9**	**3.5**	**4.0**	**4.8**	**5.4**	**3.1**	**5.9**
Local and interurban passenger transit	49,846	544,031	45,761	15,284	7,991	94,541	135,635	5.5	10.6	12.0	16.2	19.4	25.4	8.6	32.3
Taxicabs	33,500	330,698	20,171	8,332	3,776	47,767	84,976	6.8	14.5	14.5	22.8	31.6	41.5	10.4	20.2
Other passenger transportation	16,346	213,333	25,590	6,952	4,215	46,754	50,665	8.6	15.2	16.1	22.7	23.8	29.1	14.7	49.6
Trucking and warehousing	253,874	8,192,167	874,187	357,708	198,823	936,924	1,009,975	2.5	3.4	3.9	4.2	4.9	6.2	3.7	7.1
Trucking, local and long distance	250,862	8,011,710	865,142	352,607	193,259	905,587	985,819	2.6	3.4	3.9	4.2	4.9	6.2	3.7	7.1
Public warehousing and trucking terminals	3,212	180,457	9,045	5,101	5,564	31,337	24,156	20.4	23.9	38.5	40.3	40.5	47.1	24.5	34.5
Water transportation	8,230	230,530	19,440	5,666	8,538	25,464	37,661	13.2	18.8	16.5	22.0	30.7	27.1	18.1	22.5
Air transportation	8,765	148,448	17,858	4,501	4,280	12,714	8,010	14.0	23.7	25.7	43.9	28.4	46.1	25.2	18.6
Transportation services	18,816	744,792	16,516	19,909	6,381	82,308	74,388	8.0	11.2	19.4	31.1	48.4	19.6	13.8	22.7
Passenger transportation arrangement	11,125	431,325	6,741	4,974	1,730	49,027	44,103	11.1	16.5	21.7	22.0	57.8	25.1	19.2	26.4
Freight transportation arrangement	2,102	145,154	3,219	6,667	311	13,503	15,850	25.6	15.0	40.4	46.4	34.2	46.2	25.9	(*)
Other transportation services	3,589	168,313	6,556	8,248	4,340	19,778	14,435	19.5	22.4	38.9	63.5	87.3	42.6	28.3	42.5
Communication	2,636	71,092	5,814	2,258	1,011	22,910	9,493	23.1	24.5	34.2	27.0	29.8	35.2	25.4	31.3
Electric, gas, and sanitary services	21,348	321,660	36,113	11,188	9,706	50,960	65,425	8.6	14.5	18.9	19.0	20.9	22.3	14.2	23.1
Wholesale and retail trade	**2,199,884**	**142,295,220**	**1,822,164**	**2,375,735**	**856,863**	**9,521,379**	**10,027,218**	**0.7**	**0.9**	**1.4**	**1.5**	**1.9**	**1.4**	**1.1**	**2.5**
Wholesale trade	336,599	33,761,698	365,471	312,324	150,732	1,346,223	2,941,639	2.1	1.8	2.9	4.3	4.0	3.7	2.3	6.4
Motor vehicles and automotive equipment	18,438	1,969,203	19,731	19,465	10,557	115,151	175,262	8.6	8.4	14.0	12.6	14.7	14.1	10.0	24.9
Lumber and construction materials	6,322	835,752	11,089	12,073	4,623	52,565	83,845	12.5	10.6	16.3	24.7	17.1	24.0	13.9	53.5
Electrical goods	9,930	527,622	7,154	7,009	3,520	37,078	75,534	12.0	14.4	20.8	25.4	27.3	24.0	15.2	39.8
Hardware, plumbing, and heating equipment	7,172	553,265	7,354	7,785	2,208	37,354	99,655	13.9	14.6	22.7	25.0	25.6	25.4	13.9	(*)
Farm machinery and equipment	10,077	2,172,566	20,831	22,135	15,977	112,223	122,314	10.7	6.8	10.4	10.1	18.0	7.8	8.3	32.4
Other machinery, equipment, and supplies	28,729	2,200,215	30,363	25,971	15,080	145,431	315,862	6.9	7.6	10.8	12.2	15.2	14.3	7.6	28.1
Other durable goods	55,478	3,768,869	53,304	30,990	15,417	158,915	515,822	5.7	5.4	8.6	11.6	10.7	10.0	5.7	16.9
Drugs, chemicals, and allied products	9,444	370,812	3,718	2,550	851	13,169	48,825	13.5	17.7	22.1	26.6	28.4	26.5	18.0	26.1
Apparel, piece goods and notions	15,843	525,991	7,992	2,600	2,197	14,608	137,621	9.6	10.9	17.2	20.6	24.1	28.0	12.3	24.1
Groceries and related products	33,241	6,052,711	49,353	32,922	14,603	244,408	313,591	6.2	4.8	7.4	7.8	10.5	9.8	8.2	15.0
Farm—product raw materials	12,355	5,422,451	29,775	10,770	19,115	56,229	69,429	9.4	4.6	9.5	9.7	10.2	13.4	9.1	11.6
Alcoholic beverages	3,290	758,070	7,543	11,844	3,134	37,999	32,214	20.1	12.6	17.0	14.9	18.1	14.0	16.5	57.5
Other nondurable goods	72,501	7,374,587	100,591	113,124	39,585	301,394	551,274	5.1	4.0	5.3	8.1	7.8	8.9	5.4	14.6
Wholesalers not allocable	51,781	1,231,564	17,645	13,078	3,867	21,659	400,151	5.6	8.1	12.1	46.6	17.4	18.4	6.7	17.0
Retail trade	1,801,577	108,537,704	1,414,111	2,033,375	690,133	8,084,218	8,864,275	0.8	1.1	1.6	1.8	2.2	1.6	1.3	2.7
Building materials, hardware, garden supply, and mobile home dealers	55,251	5,098,205	77,368	101,599	52,937	410,588	406,156	5.0	5.1	7.2	7.6	8.5	7.1	6.0	12.9
Building materials and supply stores	15,196	1,704,470	25,705	36,239	11,688	152,983	140,552	9.4	8.6	11.0	13.9	12.6	11.2	10.2	25.0
Hardware stores	19,643	1,818,956	19,509	39,052	13,576	151,696	201,967	8.4	9.0	11.1	12.4	18.1	12.0	9.4	23.9
Retail nurseries and garden supply stores	13,777	879,102	19,425	13,188	5,227	76,229	51,111	10.8	12.9	19.0	17.6	21.9	18.7	16.3	28.7
Mobile home dealers	6,635	895,677	12,749	13,120	22,446	29,678	12,506	14.0	12.2	16.2	17.7	15.5	15.5	15.7	23.9
General merchandise stores	38,109	2,835,582	32,862	44,967	20,872	146,088	175,470	8.3	7.1	9.0	8.7	13.7	10.3	8.5	23.4
Variety stores	9,803	730,898	7,029	11,602	4,514	59,007	50,157	12.1	15.6	19.6	18.0	23.2	18.9	16.3	52.1
Other general merchandise stores	28,306	2,104,684	25,833	33,365	16,158	87,081	125,313	7.3	7.9	10.2	9.9	18.3	11.6	9.9	16.5
Food stores	164,371	20,652,235	201,574	299,130	85,800	1,115,550	960,128	2.8	2.8	3.6	3.7	4.9	3.8	3.4	8.9
Grocery stores	134,543	17,239,779	152,579	249,672	70,971	803,125	719,035	3.2	2.6	3.8	4.1	5.3	3.4	3.7	9.9
Meat and fish markets and freezer provisioners	12,240	1,415,904	15,039	18,006	4,000	85,530	89,363	11.2	11.6	15.0	14.9	19.8	14.5	13.4	35.6
Fruit stores and vegetable markets	7,761	369,575	3,012	4,368	735	15,054	22,574	14.2	20.0	24.6	29.9	38.0	25.4	24.0	41.0
Candy, nut, and confectionery stores	7,705	260,803	3,802	4,170	1,310	18,462	24,362	14.7	19.4	20.7	22.2	33.6	26.1	21.4	50.6
Retail bakeries	12,833	884,489	15,960	17,384	4,253	156,326	85,608	11.3	14.8	17.6	18.4	25.9	17.8	15.9	33.9
Other food stores	9,229	661,685	11,182	7,330	4,531	37,033	39,144	12.7	15.8	22.9	19.9	30.4	21.6	18.9	32.0
Automotive dealers and service stations	251,725	35,739,360	270,308	488,725	170,327	2,018,392	2,000,838	2.2	2.2	3.4	3.7	4.4	2.8	2.6	8.1
New and used car dealers	12,889	3,575,919	17,463	30,791	43,029	177,267	78,037	9.6	5.6	7.6	9.5	7.4	8.8	8.2	23.2
Used car dealers	32,864	2,967,442	16,038	30,731	28,572	68,202	115,611	6.8	7.4	20.6	13.4	14.2	12.0	9.8	19.4
Auto and home supply stores	23,418	1,943,373	30,767	38,747	16,181	192,244	124,226	7.8	9.2	12.3	12.5	14.9	12.7	10.5	23.2
Gasoline service stations	163,755	25,558,619	184,918	360,354	52,618	1,474,774	1,614,925	2.8	2.7	3.8	4.5	6.1	3.3	3.0	13.0
Other aircraft, marine, and automotive dealers	18,999	1,674,007	21,162	28,102	29,747	85,885	68,037	8.5	10.3	13.3	14.4	12.7	15.0	12.5	18.9

Footnotes at end of table

Table 1.1—Receipts, Selected Deductions, and Net Profit, by Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Businesses with and without net profit							Coefficient of variation (percent)[1]							
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Wholesale and retail trade—Continued															
Retail trade—Continued															
Apparel and accessory stores	61,405	3,660,694	39,899	82,091	24,345	327,752	311,811	4.9	6.0	6.0	8.0	11.5	7.3	6.5	12.9
Men's and boys' clothing and furnishings stores	6,556	718,775	8,442	15,603	4,117	66,723	71,557	14.2	14.0	21.0	17.7	24.0	15.8	14.3	34.6
Women's ready—to—wear stores	16,356	1,111,839	11,458	24,599	8,580	102,446	81,148	9.1	10.9	14.1	16.3	20.7	13.2	12.0	22.3
Women's accessory and specialty stores	3,778	78,623	670	2,658	232	4,260	3,524	20.7	32.3	42.5	45.0	50.9	43.2	39.8	54.0
Family clothing stores	6,277	441,534	5,549	9,466	3,011	39,505	38,613	15.2	16.3	22.5	23.3	29.1	24.0	20.8	42.7
Shoe stores	10,729	571,575	4,357	13,751	4,404	52,418	56,296	11.9	14.4	17.5	19.4	32.8	17.5	15.9	41.4
Furriers and fur shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other apparel and accessory stores	17,120	705,266	9,373	15,771	3,781	59,085	55,519	9.6	13.5	15.6	15.9	23.0	15.7	14.3	23.3
Furniture and home furnishings stores	98,656	5,840,130	90,576	120,836	55,174	545,900	453,346	3.9	5.2	6.6	6.7	8.9	7.0	5.5	11.3
Furniture stores	28,016	1,846,579	30,017	40,082	19,304	168,061	138,646	7.5	9.3	10.7	11.8	15.9	12.7	8.8	21.1
Home furnishings, except appliances	32,493	1,192,668	21,859	23,967	10,032	135,038	101,856	6.9	10.3	11.7	14.0	18.5	15.5	11.1	20.2
Household appliance stores	12,843	1,055,709	12,182	20,447	9,012	86,168	70,231	10.9	12.6	15.4	17.1	20.0	15.8	14.1	28.7
Radio, television, and music stores	27,304	1,745,174	26,518	36,340	16,826	156,633	142,613	7.5	8.8	14.9	12.1	17.1	12.7	10.3	20.8
Eating and drinking places	261,664	13,303,627	352,876	525,642	138,061	2,205,013	1,009,556	2.4	3.0	3.7	3.0	5.8	3.7	3.5	6.5
Eating places	177,814	9,541,298	251,946	338,978	91,009	1,738,096	713,310	2.9	3.6	4.4	4.4	7.2	4.3	4.2	7.7
Drinking places	83,870	3,762,329	100,932	186,664	47,052	466,917	296,246	4.4	5.4	6.9	6.2	10.0	7.3	6.6	12.2
Miscellaneous retail stores	825,609	18,658,389	337,808	357,251	136,653	1,272,792	1,533,929	1.3	2.6	3.7	3.7	4.5	4.1	2.8	3.9
Drug stores and proprietary stores	18,519	2,641,475	28,832	50,775	16,412	268,849	251,305	8.0	8.1	10.9	9.9	16.0	9.3	8.4	28.8
Liquor stores	23,560	2,967,450	25,175	67,824	19,886	121,530	143,338	7.6	7.3	10.1	10.0	12.7	9.2	9.2	25.1
Used merchandise stores	65,418	1,142,921	29,093	22,061	11,012	73,280	87,223	4.8	8.8	10.3	12.0	13.8	18.8	10.3	10.7
Sporting goods and bicycle shops	32,174	1,161,155	21,534	21,863	11,177	83,429	79,000	6.8	10.2	12.5	13.5	17.0	15.5	11.1	13.7
Book stores	5,285	280,455	3,587	7,022	1,613	20,969	14,596	16.1	24.9	32.3	32.2	32.4	29.5	25.3	47.3
Stationery stores	4,339	342,039	4,452	6,750	1,848	25,732	46,199	18.8	20.1	21.7	28.2	37.1	27.0	21.2	(*)
Jewelry stores	19,602	873,893	8,186	18,632	5,348	77,438	138,760	8.5	10.9	11.3	14.4	16.5	14.4	11.2	22.5
Hobby, toy, and game shops	20,542	290,495	8,017	6,303	3,333	21,609	14,239	9.8	18.5	21.6	25.8	25.5	35.9	20.7	21.5
Camera and photographic supply stores	2,213	331,292	2,849	5,802	1,720	22,487	35,130	23.1	23.9	31.6	30.9	53.2	28.3	25.3	(*)
Gift, novelty, and souvenir shops	28,973	748,247	18,632	16,971	9,114	85,896	33,546	7.1	11.2	14.1	14.1	20.0	15.9	14.7	17.3
Luggage and leather goods stores	2,313	94,151	1,222	1,191	(*)	6,726	9,274	25.2	36.8	32.5	42.3	(*)	49.6	40.3	42.4
Sewing, needlework, and piece goods stores	14,864	429,482	5,814	9,601	4,191	45,560	20,217	10.2	16.7	19.5	21.0	23.8	29.9	21.1	24.2
Mail order houses	13,306	247,098	2,835	1,841	1,825	10,086	23,872	10.5	30.9	23.1	25.3	25.2	27.5	21.4	16.7
Merchandising machine operators	21,940	581,810	50,233	12,838	6,866	33,812	29,259	6.4	13.9	15.3	16.3	24.1	20.0	14.2	23.6
Direct selling organizations	444,676	2,226,666	35,197	17,961	10,913	30,035	228,479	2.0	5.2	7.3	9.5	9.7	17.7	5.5	5.1
Fuel and ice dealers	10,742	901,974	24,792	14,088	5,932	51,249	78,111	11.3	12.7	16.4	16.4	19.1	17.8	13.8	32.0
Florists	22,509	907,240	23,710	27,590	9,232	131,503	48,508	8.4	11.1	12.3	13.4	17.3	14.3	13.8	20.9
Cigar stores and stands	2,924	145,214	1,134	2,045	(*)	(*)	9,492	24.5	33.5	52.7	34.7	(*)	(*)	33.8	(*)
Other miscellaneous retail stores	71,710	2,345,332	41,514	46,053	13,876	175,460	243,381	4.6	7.1	9.3	11.5	13.8	12.7	7.7	12.9
Retail trade not allocable	24,767	749,482	10,818	13,134	6,164	42,145	33,045	8.0	13.4	15.0	17.0	22.0	19.8	14.0	20.0
Wholesale and retail trade not allocable	61,688	1,895,818	42,582	30,036	15,998	90,938	201,304	4.9	7.5	18.9	14.3	14.7	12.7	8.1	12.7
Finance, insurance, and real estate	**738,770**	**11,568,586**	**486,883**	**249,841**	**600,092**	**629,183**	**3,576,681**	**1.5**	**2.2**	**4.0**	**5.4**	**5.0**	**6.3**	**2.0**	**3.5**
Finance	26,888	913,406	10,535	7,994	48,957	57,509	132,964	6.9	8.1	9.7	21.9	13.3	38.0	8.1	8.2
Banking and miscellaneous finance	1,190	38,993	909	1,023	2,245	5,091	10,105	32.2	34.5	35.8	64.6	28.9	53.7	40.1	22.9
Credit agencies other than banks	5,329	118,428	1,919	1,667	18,313	10,799	21,281	15.1	18.4	21.6	24.1	18.2	33.3	17.2	14.7
Security, commodity brokers, and services	20,369	755,984	7,707	5,304	28,399	41,619	101,578	8.0	8.6	11.4	29.5	19.7	51.4	9.3	10.1
Security brokers and dealers, except underwriting syndicates	11,517	497,539	4,449	3,321	12,081	30,040	63,216	10.8	8.8	15.1	45.5	19.5	70.4	13.1	16.0
Commodity contracts brokers, exchanges, and services	8,852	258,445	3,258	1,983	16,318	11,579	38,362	11.7	8.5	17.4	21.0	31.0	28.0	13.0	13.1
Insurance agents, brokers, and service	203,603	3,845,224	79,716	34,774	42,102	306,964	1,586,538	2.7	4.0	5.3	7.3	10.5	8.1	3.4	11.2
Real estate	508,279	6,809,956	406,832	207,073	509,033	284,690	1,859,179	2.0	2.9	4.7	8.3	5.7	8.2	2.6	4.1
Operators and lessors of buildings	25,317	856,507	166,406	96,611	237,409	43,619	—45,491	7.2	10.0	9.1	11.9	9.6	13.0	11.4	7.1
Lessors, other than buildings	44,560	102,427	34,667	16,507	18,079	6,678	—31,063	13.6	17.4	20.2	15.5	18.3	27.0	21.5	15.8
Real estate agents, brokers, and managers	405,232	4,720,483	174,348	71,967	150,437	132,568	1,731,660	1.9	3.2	5.0	8.8	7.0	12.5	2.8	5.8
Title abstract companies	2,181	26,223	705	391	(*)	(*)	15,146	27.0	30.2	57.2	51.0	(*)	(*)	29.0	(*)
Subdivders and developers, except cemeteries	8,566	461,999	15,747	13,851	66,060	31,915	—9,678	11.3	12.1	14.0	14.9	16.1	29.2	14.9	12.5
Cemetery subdivders and developers	730	17,228	438	(*)	(*)	(*)	1,968	42.0	48.8	83.0	(*)	(*)	(*)	45.8	(*)
Combined real estate insurance loans, law offices	21,693	625,089	14,321	7,559	15,536	44,730	196,617	7.9	12.1	16.0	14.5	19.8	18.2	9.4	18.1

[1] Footnotes at end of table

Table 1.1—Receipts, Selected Deductions, and Net Profit, by Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Businesses with and without net profit									Coefficient of variation (percent)[1]					
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Pay—roll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Services	**2,943,582**	**51,340,474**	**2,204,007**	**1,140,295**	**664,752**	**7,624,237**	**17,178,867**	**0.6**	**1.0**	**1.7**	**2.1**	**2.7**	**2.0**	**0.9**	**2.3**
Hotels and other lodging places	79,515	1,817,807	279,884	140,087	170,568	227,108	21,541	4.2	6.0	6.3	7.4	7.2	8.9	9.0	7.7
Hotels	5,608	215,518	21,016	22,050	14,355	37,852	—11,560	15.4	18.8	19.7	31.0	16.4	18.9	29.5	16.0
Motels, motor hotels, and tourist courts	42,185	1,214,963	190,777	92,058	124,544	185,870	27,996	5.8	7.7	7.5	7.9	8.9	11.2	9.7	10.8
Sporting and recreational camps	5,436	108,370	14,854	5,910	4,576	7,916	—3,457	16.4	25.8	22.5	23.4	26.8	26.2	36.1	27.6
Trailering parks and camp sites	13,507	187,779	42,753	13,744	22,594	9,196	7,854	10.4	15.1	20.7	15.8	20.5	29.5	22.0	20.8
Other lodging places	12,779	91,277	10,484	6,325	4,399	6,274	708	10.4	14.4	16.9	16.8	22.3	30.9	21.7	27.2
Personal services	607,596	6,675,450	336,357	188,960	79,637	1,354,587	1,683,820	1.5	3.1	4.4	4.3	6.7	5.4	2.6	7.3
Coin—operated laundries and dry cleaning	28,873	472,396	77,825	13,727	18,647	53,415	17,227	7.3	10.6	11.0	14.5	13.8	23.5	14.5	17.7
Other laundry, cleaning, and garment services	53,966	1,111,782	59,926	39,523	14,563	311,544	157,083	5.4	9.2	9.4	11.7	14.9	13.2	9.0	15.8
Photographic studios, portrait	33,298	496,741	27,211	11,831	5,144	51,216	82,636	8.8	13.8	12.7	18.6	27.9	28.3	13.6	22.7
Beauty shops	218,660	2,315,324	72,425	72,235	16,224	678,235	622,619	2.7	4.9	5.1	6.4	10.2	7.4	4.2	13.5
Barber shops	99,005	829,226	18,107	17,615	3,285	121,898	414,243	3.9	6.2	9.3	10.0	20.1	15.2	5.3	30.0
Shoe repair and hat cleaning shops	11,408	158,712	4,048	3,062	2,033	18,796	51,784	11.5	17.4	24.4	23.5	34.5	38.3	17.1	(*)
Funeral service and crematories	11,014	780,289	49,849	21,754	13,196	63,709	183,011	11.1	11.4	17.4	12.6	23.8	14.2	10.7	44.9
Miscellaneous personal services	151,386	510,400	26,966	9,153	8,539	57,774	155,201	3.2	7.8	10.7	14.8	18.6	18.1	8.5	13.2
Business services	542,800	6,486,345	284,102	103,219	72,615	832,799	1,885,921	1.6	3.2	6.1	6.2	6.0	8.2	2.7	4.7
Advertising	23,438	610,787	10,051	4,649	3,164	43,031	101,057	7.8	13.1	17.3	23.9	24.1	28.1	13.1	23.8
Services to buildings	81,468	878,347	29,844	18,152	7,638	221,185	259,127	4.4	8.3	10.3	13.9	14.2	14.3	7.0	25.5
Computer and data processing services	11,017	105,316	2,245	1,038	723	15,348	48,855	11.8	19.1	29.1	37.4	43.7	37.9	18.7	37.4
Management and public relations	136,568	1,450,563	41,205	10,330	17,634	81,522	669,006	3.1	5.0	7.7	10.1	10.9	15.7	4.4	7.8
Equipment rental and leasing	19,375	405,111	89,652	11,704	20,049	40,438	34,818	8.1	13.9	15.3	15.5	14.0	22.2	14.4	12.4
Other business services	271,034	3,046,211	101,005	56,346	23,407	531,275	774,948	2.3	4.9	6.9	9.5	10.0	12.7	4.3	7.4
Automobile repair and services	178,704	5,355,322	216,663	187,271	68,158	953,640	698,618	2.9	4.6	5.7	9.4	9.3	8.5	4.4	10.6
Automotive rentals, without drivers	10,354	193,968	53,148	7,878	12,825	12,066	—2,472	11.7	17.8	15.8	22.5	17.8	37.1	20.2	20.7
Automobile parking	2,745	75,656	864	4,705	(*)	14,223	1,468	23.0	48.7	47.9	37.1	(*)	85.0	34.3	76.7
Automotive top and body repair shops	42,720	1,595,951	39,677	45,228	14,410	352,898	238,397	6.1	9.1	10.6	11.8	15.6	11.8	8.5	20.6
General automotive repair shops	87,510	2,481,559	73,352	59,078	21,603	395,628	331,394	4.2	6.8	7.5	9.3	12.2	8.9	4.4	17.3
Other automotive repair shops	16,158	590,462	18,091	14,032	4,767	102,525	91,348	8.8	12.8	15.1	15.5	21.6	16.4	12.8	34.2
Automotive services, except repair	18,217	437,726	33,531	26,350	10,840	76,300	36,483	8.9	14.6	18.1	50.1	29.4	20.9	15.2	24.9
Miscellaneous repair services	226,883	3,150,294	119,547	71,107	25,535	385,261	681,827	2.8	5.0	5.3	7.3	9.0	9.4	4.6	8.4
Radio and tv repair shops	40,427	511,116	18,478	11,451	3,525	66,789	90,666	6.3	12.8	11.7	15.9	24.4	28.3	11.0	16.8
Electrical repair shops, except radio and tv	31,389	454,321	16,648	9,127	3,604	39,950	101,467	7.2	12.0	13.8	16.1	22.7	25.9	11.9	22.4
Reupholstery and furniture repair	30,581	412,890	13,657	11,301	3,146	62,146	89,323	7.3	12.9	13.8	20.4	28.5	21.8	12.5	24.3
Other miscellaneous repair shops	126,506	1,771,967	72,766	39,228	15,260	222,366	400,371	3.5	6.9	7.3	10.3	11.7	11.8	6.3	12.0
Motion pictures	10,272	266,959	12,652	8,788	3,918	28,344	27,160	11.7	17.9	17.3	26.2	48.1	27.2	18.2	26.7
Motion picture production, distribution, and services	7,626	117,160	7,424	740	450	6,907	9,809	14.0	24.3	20.1	30.3	43.7	34.0	23.1	28.9
Motion picture theaters	2,646	149,799	5,228	8,048	3,468	21,437	17,351	21.3	25.6	30.6	29.2	54.1	34.3	29.6	33.5
Amusement and recreation services, except motion pictures	246,411	2,642,612	237,695	83,058	46,371	290,406	143,658	2.7	5.0	5.3	8.4	9.8	10.1	4.6	4.9
Producers, orchestras, and entertainers	104,470	872,088	42,200	7,393	5,039	100,837	239,154	3.9	7.8	7.7	22.1	19.6	21.9	5.7	12.4
Billiard and pool establishments	5,581	75,200	3,764	2,537	1,123	4,164	18,292	16.2	24.2	28.5	23.2	51.4	32.1	27.3	42.8
Bowling alleys	1,947	99,600	6,274	5,275	4,293	18,481	6,798	26.9	32.1	33.5	34.5	44.8	31.5	44.5	28.5
Other amusement and recreation services	134,413	1,595,724	185,457	68,853	36,516	165,924	—121,546	3.7	6.9	8.5	9.6	11.1	11.0	7.8	5.4
Medical and health services	391,568	16,080,359	439,547	267,790	125,613	2,209,046	8,084,000	1.7	1.6	2.6	2.6	5.2	2.7	1.4	8.8
Offices of physicians	148,083	7,804,011	186,928	105,036	35,426	830,023	4,505,321	2.2	1.9	2.8	2.6	7.0	2.8	1.8	9.8
Offices of dentists	82,633	4,829,448	142,836	87,665	49,232	737,041	2,231,633	3.5	3.3	5.4	4.4	8.2	4.0	3.1	31.9
Offices of osteopathic physicians	3,973	186,805	5,582	3,981	866	20,205	105,256	15.4	13.7	17.4	17.8	43.2	17.0	13.3	(*)
Offices of chiropractors	15,915	438,448	21,661	8,160	7,369	33,223	225,987	9.6	10.3	12.4	13.0	20.1	14.9	10.2	(*)
Offices of optometrists	14,473	958,427	17,548	12,631	4,036	115,618	336,266	9.8	8.8	11.0	14.6	20.2	18.1	9.2	(*)
Registered and practical nurses	62,740	288,726	1,778	804	258	(*)	239,371	5.6	6.9	31.8	17.8	37.1	(*)	7.1	(*)
Nursing and personal care facilities	13,513	635,307	32,275	30,067	21,643	215,258	59,635	10.5	11.6	16.4	11.8	18.2	13.3	13.6	47.5
Hospitals	341	78,354	2,530	3,575	985	42,471	2,944	58.7	44.8	51.0	43.6	48.6	50.9	(*)	(*)
Medical laboratories	1,827	62,969	2,837	1,741	403	13,332	20,423	26.9	26.2	37.9	33.8	56.2	26.2	27.6	47.5
Dental laboratories	7,417	257,808	7,099	7,084	1,042	56,978	82,435	14.4	18.3	22.3	25.3	27.5	25.7	17.0	(*)
Other medical and health services	40,744	539,055	18,495	7,638	4,373	44,377	275,829	5.7	8.0	10.7	13.3	18.3	14.8	7.8	18.8
Legal services	153,795	4,407,495	101,175	58,197	28,263	544,038	2,256,897	2.6	3.3	4.7	5.5	10.8	5.0	3.1	8.9
Educational services	116,288	502,078	38,706	11,372	10,227	56,838	143,771	3.6	8.6	8.6	17.1	19.8	20.5	7.4	13.0
Engineering and architectural services	78,721	1,543,801	45,441	31,365	14,762	358,917	510,754	4.2	6.8	8.6	10.9	13.0	13.0	5.6	12.7
Accounting, auditing and bookkeeping services	147,227	1,481,960	54,499	23,711	12,488	258,191	838,108	3.3	5.2	7.3	8.3	10.8	9.3	4.9	14.9
Certified public accountants	25,991	564,095	17,893	9,018	4,673	111,541	274,824	8.9	8.7	13.9	13.4	19.4	14.2	8.3	24.8
Other accounting, auditing, and bookkeeping services	121,236	917,865	36,606	14,692	7,815	147,650	423,285	3.8	6.5	8.5	10.6	12.8	12.4	5.1	18.5
Other services	181,611	919,882	37,738	7,430	5,997	24,202	338,751	2.9	6.2	8.7	12.1	13.8	21.9	5.4	7.0
Nature of business not allocable	**80,665**	**1,087,848**	**46,455**	**16,367**	**20,475**	**64,605**	**204,920**	**5.8**	**9.4**	**11.6**	**14.3**	**14.9**	**14.5**	**9.8**	**12.1**

Footnotes at end of table

Table 1.1—Receipts, Selected Deductions, and Net Profit, by Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Businesses with net profit: Number of businesses (1)	Business receipts (2)	Depreciation (3)	Taxes paid deduction (4)	Interest paid (5)	Payroll (6)	Net profit (7)	Coefficient of variation (percent)[1]: Number of businesses (8)	Business receipts (9)	Depreciation (10)	Taxes paid deduction (11)	Interest paid (12)	Payroll (13)	Net profit (14)
All industries	**7,406,112**	**285,049,587**	**10,249,682**	**5,578,755**	**3,606,840**	**26,199,261**	**57,680,739**	**0.5**	**0.6**	**1.5**	**1.0**	**2.3**	**1.1**	**0.6**
All nonfarm industries	**5,704,658**	**236,395,647**	**5,559,868**	**4,329,085**	**1,896,302**	**23,948,301**	**44,341,741**	**0.3**	**0.6**	**1.1**	**1.0**	**1.7**	**1.1**	**0.5**
Agriculture, forestry, and fishing	**1,835,659**	**51,790,589**	**4,871,448**	**1,316,829**	**1,749,897**	**2,790,685**	**14,150,772**	**2.1**	**2.5**	**2.9**	**2.5**	**4.3**	**4.3**	**2.2**
Farms, total	1,701,454	48,653,940	4,689,814	1,249,670	1,710,538	2,250,960	13,338,998	2.2	2.6	3.0	2.6	4.4	4.8	2.3
Field crop	995,353	26,901,357	2,780,408	772,343	964,051	1,148,195	9,087,416	2.8	3.4	3.9	3.3	5.6	6.6	2.8
Fruit, tree nut, and vegetable	96,557	3,204,138	233,384	101,483	82,758	450,374	900,929	10.8	10.6	13.4	12.2	13.3	13.9	10.2
Horticultural specialty	11,283	359,094	14,693	11,244	4,104	57,606	58,541	26.2	19.1	21.2	21.7	29.7	22.7	17.2
Livestock	531,200	17,363,216	1,590,044	334,850	633,628	539,021	2,987,051	4.3	4.7	5.4	4.7	8.0	7.4	4.7
Animal specialty	14,023	344,798	39,995	4,001	10,374	30,599	89,854	22.3	34.1	33.2	37.2	45.2	47.7	[illegible]
Farms not allocable	53,038	481,337	31,290	25,749	15,623	25,165	215,207	11.8	13.7	20.1	13.0	25.3	26.7	[illegible]
Farms, operators only, total	1,369,986	45,190,561	4,489,010	994,867	1,656,354	2,213,321	11,399,838	2.7	2.8	3.2	3.1	4.5	4.9	2.6
Field crop	716,328	23,961,143	2,622,426	556,184	923,257	1,120,514	7,393,880	3.7	3.8	4.1	4.4	5.8	6.8	3.4
Fruit, tree nut, and vegetable	89,724	3,115,187	225,165	94,837	80,507	446,361	846,112	11.3	10.9	13.6	12.3	13.6	14.0	10.6
Horticultural specialty	10,973	357,215	14,627	11,138	4,104	57,599	57,185	26.9	19.2	21.3	21.9	29.8	22.7	17.6
Livestock	516,316	17,098,672	1,564,324	319,418	626,966	535,011	2,905,864	4.4	4.8	5.5	4.9	8.1	7.4	4.8
Animal specialty	13,844	344,055	39,784	4,001	10,150	30,593	89,771	22.5	34.2	33.4	37.2	46.1	47.7	33.4
Farms not allocable	22,801	314,289	22,684	9,289	11,370	23,243	107,026	23.2	20.4	27.1	27.4	34.0	28.8	24.7
Farms, landlords only, total	331,468	3,463,379	200,804	254,803	54,184	37,639	1,939,160	2.9	4.1	7.9	3.8	8.6	10.5	3.6
Field crop	279,025	2,940,214	157,982	216,159	40,794	27,681	1,693,536	3.1	4.5	8.8	3.8	9.4	8.4	3.8
Fruit, tree nut, and vegetable	6,833	88,951	8,219	6,646	2,251	4,013	54,817	35.8	37.1	72.2	59.2	48.2	73.3	38.5
Horticultural specialty	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	
Livestock	14,884	264,544	25,720	15,432	6,662	4,010	81,187	9.4	14.3	16.8	11.9	33.3	25.0	12.5
Animal specialty	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)
Farms not allocable	30,237	167,048	8,606	16,460	4,253	1,922	108,181	11.1	9.9	15.2	13.2	20.0	36.7	9.4
Agricultural services	100,364	2,580,468	127,400	57,710	30,916	478,022	652,442	3.8	6.0	7.1	8.4	10.7	10.3	5.2
Veterinary service	12,521	677,231	29,490	14,972	13,365	105,023	248,797	9.9	10.2	12.7	11.6	18.7	14.2	9.7
Animal services, except veterinary	17,644	243,033	10,142	5,260	3,213	41,529	57,759	9.1	17.3	20.2	23.0	41.5	29.9	15.1
Landscape and horticultural services	55,994	967,794	50,682	23,556	7,041	175,633	250,700	5.3	10.5	12.1	13.5	17.9	14.4	7.8
Other agricultural services	14,205	692,410	37,086	13,922	7,297	155,837	95,186	10.0	12.1	13.7	21.3	15.6	24.3	11.7
Forestry	6,751	134,081	16,765	2,109	1,086	15,596	31,142	14.7	26.7	47.9	30.6	42.6	38.9	24.2
Fishing, hunting and trapping	27,090	422,100	37,469	7,340	7,357	46,107	128,190	7.1	12.3	15.4	17.0	28.6	19.1	9.8
Mining	**37,930**	**2,375,881**	**124,539**	**81,753**	**32,600**	**181,237**	**643,133**	**7.0**	**4.4**	**7.4**	**5.2**	**10.3**	**11.3**	**3.5**
Metal mining	470	9,915	992	213	(*)	1,329	2,661	42.5	26.2	35.1	28.0	(*)	20.2	26.8
Coal mining	915	310,511	19,363	8,086	2,995	32,024	80,064	29.9	10.1	10.9	12.3	13.0	14.4	8.5
Oil and gas extraction	34,131	1,894,801	85,827	67,962	26,076	118,862	536,299	7.6	4.7	7.6	5.5	11.5	15.0	3.9
Nonmetallic minerals, except fuels	2,414	160,654	18,357	5,492	3,456	29,022	24,109	21.3	26.7	33.7	33.9	43.1	31.1	20.8
Construction	**765,813**	**29,109,250**	**833,133**	**540,432**	**256,677**	**5,122,972**	**5,043,226**	**1.3**	**2.0**	**3.2**	**2.8**	**4.2**	**3.1**	**1.8**
General building contractors and operative builders	116,549	9,698,738	142,956	127,007	105,627	1,386,140	1,139,615	3.5	3.8	7.1	5.5	7.5	6.1	3.8
General building contractors	110,751	8,733,640	134,932	116,311	85,295	1,320,259	1,044,683	3.6	4.0	7.4	5.4	8.2	6.3	4.0
Operative builders	5,798	965,098	8,024	10,696	20,332	65,881	94,932	14.2	12.0	16.4	28.4	17.9	28.3	12.5
Heavy construction contractors	17,085	1,443,401	114,462	35,915	21,932	288,516	210,727	9.1	8.2	10.7	10.9	13.6	13.1	8.9
Highway and street construction	4,957	639,137	36,863	16,469	7,034	117,966	75,252	16.2	11.0	13.9	13.0	13.8	13.9	13.9
Heavy construction, except highway	12,128	804,264	77,599	19,446	14,898	170,550	135,475	11.0	11.8	14.3	16.8	19.0	19.9	11.4
Special trade contractors	589,741	16,818,783	537,393	359,394	119,381	3,298,761	3,447,315	1.6	2.6	3.9	3.6	5.1	3.9	[illegible]
Plumbing, heating, and air conditioning	62,295	3,105,845	72,795	66,008	16,010	526,400	519,901	4.9	6.4	8.1	7.7	11.5	9.1	6.2
Painting, paper hanging and decorating	103,270	1,729,852	37,086	39,522	8,528	395,245	480,648	3.9	7.4	8.8	11.7	15.1	12.1	5.5
Electrical work	48,210	1,903,497	41,019	46,361	11,385	325,008	346,527	5.7	7.5	8.7	9.3	15.2	10.6	[illegible]
Masonry, stonework, tile setting, and plastering	60,792	2,319,794	49,776	57,408	11,906	688,201	419,517	5.0	7.4	9.6	9.7	15.9	9.7	6.5
Carpentering and flooring	185,299	2,547,362	59,247	30,589	12,440	401,094	778,167	2.8	5.9	6.8	10.3	15.2	13.0	4.1
Roofing and sheet metal work	34,232	1,228,218	26,157	26,116	6,860	244,811	210,064	6.9	10.0	10.5	13.7	15.7	12.1	8.6
Concrete work	13,630	747,033	25,960	18,663	4,470	180,138	108,803	10.5	13.6	19.2	17.8	20.4	16.4	12.8
Water well drilling	5,176	299,061	17,859	6,601	3,242	35,050	50,089	15.8	19.1	22.5	24.3	31.1	26.8	18.7
Miscellaneous special trade contractors	76,837	2,938,121	207,494	68,126	44,540	502,814	533,599	4.5	6.7	8.4	8.4	9.9	9.5	5.9
Contractors not allocable	42,438	1,148,328	38,322	18,116	11,737	149,555	245,571	6.0	10.2	13.8	16.1	25.8	14.4	8.4
Manufacturing	**149,356**	**7,976,430**	**339,424**	**182,015**	**83,430**	**1,439,470**	**1,321,270**	**3.2**	**3.7**	**5.1**	**5.1**	**6.4**	**5.4**	**3.6**
Food and kindred products	3,805	665,228	12,276	7,669	4,521	57,941	38,211	18.1	11.3	17.9	14.8	27.1	14.5	16.3
Textile mill products	2,782	99,428	3,283	3,211	808	21,124	14,406	24.0	33.8	45.0	42.1	37.8	41.9	34.1
Apparel and other textile products	5,314	391,269	4,869	10,666	2,382	140,445	54,517	16.0	19.3	20.8	26.7	27.0	27.4	[illegible]
Lumber and wood products, except furniture	39,830	1,874,876	146,931	47,664	25,814	348,039	304,383	5.9	6.9	9.1	10.4	10.3	9.4	6.9
Furniture and fixtures	3,720	160,709	3,973	3,655	1,357	29,249	23,533	20.2	29.1	31.5	39.1	30.0	42.7	[illegible]
Printing, publishing, and allied industries	27,950	1,070,221	45,818	24,470	11,924	182,010	209,590	8.5	10.1	13.1	15.3	15.7	14.6	[illegible]
Chemicals and allied products	737	106,082	2,354	1,841	1,076	10,783	18,346	33.6	36.5	39.0	46.5	50.1	44.8	[illegible]
Leather and leather products	1,875	94,876	2,194	1,993	(*)	(*)	15,525	28.4	43.2	41.4	47.9	(*)	(*)	[illegible]
Stone, clay, and glass products	6,983	378,965	15,743	11,068	3,964	51,389	43,773	14.4	17.4	21.8	22.9	25.6	21.2	18.2
Primary metal industries	390	60,903	1,131	1,461	312	10,942	10,043	44.1	28.1	42.4	48.3	43.7	44.9	[illegible]

Footnotes at end of table

Table 1.1—Receipts, Selected Deductions, and Net Profit, by Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Businesses with net profit							Coefficient of variation (percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing—Continued														
Fabricated metal products	9,062	647,003	19,943	15,536	6,397	141,773	113,224	13.0	14.4	16.2	16.5	22.3	17.9	13.7
Machinery, except electrical	20,256	1,197,403	54,391	30,603	14,565	266,151	252,518	8.4	10.0	11.8	12.3	20.0	12.8	8.9
Electrical and electronic equipment	1,066	93,507	1,441	2,137	177	15,893	14,518	35.4	41.3	31.2	44.8	43.1	45.1	33.3
Transportation equipment	2,526	138,905	3,598	2,463	1,562	17,508	20,902	25.0	23.3	28.7	33.0	54.7	30.2	30.2
Other manufacturing industries	21,314	866,040	20,565	16,903	7,474	126,530	177,298	8.3	10.9	13.5	12.4	20.5	14.9	10.0
Manufacturing not allocable	1,746	31,015	914	675	(*)	2,576	10,483	30.5	38.1	48.5	70.8	(*)	46.5	38.4
Transportation, communication, electric, gas, and sanitary services	**266,759**	**5,572,200**	**739,135**	**328,542**	**170,429**	**1,015,262**	**1,609,901**	**2.4**	**3.3**	**4.1**	**4.7**	**5.4**	**6.2**	**3.1**
Local and interurban passenger transit	42,003	502,896	35,638	12,953	7,076	86,716	149,425	6.0	11.3	13.6	16.2	21.5	27.5	8.6
Taxicabs	28,203	305,512	16,429	7,076	3,421	43,304	90,022	7.3	15.4	16.7	26.3	34.6	45.5	10.4
Other passenger transportation	13,800	197,484	19,209	5,877	3,655	43,412	59,403	10.6	16.1	20.8	24.7	26.2	31.0	14.7
Trucking and warehousing	189,542	6,826,614	639,492	279,813	144,245	770,800	1,202,805	2.9	3.8	4.5	4.9	5.7	7.0	[illegible]
Trucking, local and long distance	186,709	6,661,468	632,817	275,034	142,849	739,777	1,177,401	2.9	3.8	4.5	5.0	5.7	7.0	[illegible]
Public warehousing and trucking terminals	2,833	165,146	6,675	4,779	3,396	31,023	25,404	22.3	25.7	44.1	42.6	55.8	47.5	24.1
Water transportation	4,343	153,348	6,651	4,003	1,444	13,832	58,302	17.8	19.6	27.6	27.0	39.2	30.3	18.1
Air transportation	3,551	113,382	10,130	3,702	2,843	9,840	19,301	20.1	27.6	42.6	53.0	40.7	57.1	25.2
Transportation services	11,642	823,519	12,262	16,581	8,039	73,275	89,253	10.7	11.8	23.9	36.3	51.1	21.7	13.8
Passenger transportation arrangement	7,360	363,183	5,070	4,315	1,604	42,695	51,683	13.5	16.7	26.3	24.9	62.0	28.3	19.2
Freight transportation arrangement	1,463	114,579	2,079	4,353	216	13,181	17,482	29.6	18.6	40.2	63.3	40.1	47.3	25.9
Other transportation services	2,819	145,757	5,113	7,913	4,219	17,389	20,088	22.0	25.1	48.5	66.2	69.2	47.5	28.3
Communication	1,830	58,233	4,871	1,766	434	17,835	13,896	28.1	28.6	38.9	33.5	41.8	43.5	25.4
Electric, gas, and sanitary services	13,848	294,108	30,091	9,724	8,348	42,984	76,919	10.7	15.6	20.5	21.2	23.9	24.4	14.2
Wholesale and retail trade	**1,495,363**	**127,107,364**	**1,455,609**	**2,034,519**	**626,988**	**6,259,960**	**11,643,352**	**0.9**	**1.0**	**1.6**	**1.7**	**2.1**	**1.5**	**1.1**
Wholesale trade	262,964	30,532,332	312,530	285,821	117,004	1,231,180	3,220,796	2.3	2.0	3.0	4.6	4.1	3.9	2.3
Motor vehicles and automotive equipment	14,947	1,749,271	17,312	17,148	7,723	103,039	190,708	9.8	9.0	15.0	13.7	16.9	15.4	10.0
Lumber and construction materials	6,950	763,002	10,439	10,929	3,932	47,332	90,077	13.5	11.1	17.2	26.9	16.3	26.0	13.9
Electrical goods	7,709	477,625	6,188	6,439	3,322	32,755	79,902	13.6	15.1	22.8	27.3	28.6	26.4	15.2
Hardware, plumbing, and heating equipment	6,325	538,789	6,576	7,556	2,062	35,466	103,212	14.6	15.0	24.6	25.7	27.0	26.4	13.9
Farm machinery and equipment	8,000	2,010,419	17,099	19,539	10,605	100,209	140,379	11.6	7.1	9.7	10.6	11.8	8.3	8.3
Other machinery, equipment, and supplies	22,922	2,070,263	26,175	23,750	12,641	137,989	336,716	7.8	7.9	11.9	12.9	17.2	14.9	7.6
Other durable goods	41,732	3,503,747	45,595	26,012	13,632	143,898	548,746	8.7	5.5	9.3	10.6	11.5	10.3	5.7
Drugs, chemicals and allied products	6,334	346,154	3,161	1,930	747	11,795	54,273	17.0	19.6	24.5	25.5	31.2	30.0	18.0
Apparel, piece goods and notions	13,094	496,343	7,287	2,445	1,950	14,239	144,328	10.7	11.5	18.4	21.7	25.4	28.7	12.3
Groceries and related products	30,720	5,828,023	46,409	31,496	13,582	234,314	323,519	6.5	5.0	7.7	8.1	11.2	10.0	6.2
Farm—product raw materials	8,416	4,162,779	19,984	8,302	9,617	43,001	121,000	11.1	5.6	8.5	11.3	8.8	15.5	9.1
Alcoholic beverages	2,424	669,692	7,183	10,813	2,614	35,163	39,201	23.0	13.6	17.6	15.4	21.4	14.7	16.5
Other nondurable goods	54,687	6,742,992	84,542	107,286	31,276	272,095	624,781	5.3	4.1	5.7	8.5	8.2	7.4	5.4
Wholesalers not allocable	38,704	1,173,233	14,580	12,176	3,101	19,885	423,954	6.1	8.5	13.1	50.0	20.5	19.8	6.7
Retail trade	1,193,099	94,811,221	1,112,594	1,723,506	501,340	6,952,260	8,174,092	1.0	1.2	1.8	1.8	2.5	1.7	1.3
Building materials, hardware, garden supply and mobile home dealers	40,615	4,416,690	61,711	84,898	35,978	357,680	461,088	5.8	5.5	8.0	8.4	9.0	7.7	6.0
Building materials and supply stores	11,743	1,548,917	21,584	32,216	9,685	135,726	152,560	10.6	9.0	11.1	15.1	13.3	11.9	10.2
Hardware stores	16,047	1,665,094	17,567	34,282	10,681	143,621	213,645	9.3	9.3	11.5	13.0	15.8	12.4	9.4
Retail nurseries and garden supply stores	9,215	549,925	15,041	10,760	3,530	60,215	63,754	12.7	14.5	23.2	20.4	28.9	22.0	16.3
Mobile home dealers	3,610	622,754	7,519	7,640	12,082	18,118	31,129	17.7	14.5	20.8	21.4	18.6	16.3	15.7
General merchandise stores	26,232	2,508,390	24,745	37,704	13,289	131,557	207,811	7.4	7.7	9.7	9.5	13.5	11.2	8.5
Variety stores	6,072	672,732	5,738	10,283	3,349	56,538	63,322	14.9	16.6	19.9	19.5	22.7	19.6	16.3
Other general merchandise stores	20,160	1,835,658	19,007	27,421	9,940	75,019	144,489	8.6	8.6	11.2	10.8	16.3	12.9	9.9
Food stores	143,817	18,523,538	172,357	260,687	69,490	962,509	1,072,197	3.1	2.8	4.0	4.0	5.5	3.9	3.8
Grocery stores	105,840	15,401,696	129,561	219,068	58,074	700,141	798,021	3.6	3.0	4.1	4.4	5.8	3.5	3.7
Meat and fish markets and freezer provisioners	10,409	1,369,114	14,099	15,075	3,714	83,129	94,321	12.2	11.9	15.8	15.4	21.0	14.9	12.6
Fruit stores and vegetable markets	5,491	323,288	2,601	3,712	569	12,242	24,833	16.9	21.7	28.2	33.7	44.8	29.1	24.0
Candy, nut, and confectionery stores	6,844	258,958	3,460	3,126	724	13,087	27,354	15.9	20.7	22.3	23.1	37.0	30.9	21.6
Retail bakeries	9,228	570,888	12,718	13,500	2,829	121,584	80,264	13.2	16.3	20.7	17.8	31.2	19.4	15.5
Other food stores	6,205	599,594	9,918	6,206	3,580	32,326	47,384	15.6	17.2	25.4	22.7	36.2	24.2	18.9
Automotive dealers and service stations	202,004	32,943,666	232,847	443,178	125,405	1,850,529	2,180,485	2.5	2.3	3.5	4.0	4.6	3.0	2.6
New and used car dealers	8,967	3,084,760	14,581	24,990	31,803	147,423	103,854	11.0	8.1	8.2	10.6	7.6	7.0	8.2
Used car dealers	21,163	2,521,983	10,733	25,533	17,523	74,983	153,594	8.2	8.1	23.3	15.2	14.4	13.4	9.8
Auto and home supply stores	17,166	1,706,227	24,637	34,007	11,682	168,343	150,025	9.1	10.0	14.1	13.5	17.6	14.0	10.5
Gasoline service stations	144,057	24,279,779	166,591	336,853	44,606	1,386,355	1,674,052	2.9	2.8	3.8	4.7	6.3	3.4	[illegible]
Other aircraft, marine, and automotive dealers	10,651	1,350,917	16,305	21,795	19,781	73,425	98,960	11.3	11.8	16.1	17.0	15.6	17.0	[illegible]

Footnotes at end of table

Table 1.1—Receipts, Selected Deductions, and Net Profit, by Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Businesses with net profit							Coefficient of variation (percent)[1]						
	Number of Businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Pay-roll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued														
Retail trade—Continued														
Apparel and accessory stores	42,507	3,152,448	30,930	69,042	15,982	278,148	380,371	5.8	6.6	8.9	9.0	13.2	8.0	6.5
Men's and boys' clothing and furnishings stores	5,199	601,273	6,464	12,933	2,673	55,136	82,230	16.3	15.2	23.7	19.6	30.2	17.8	14.3
Women's ready—to—wear stores	11,144	981,940	9,180	20,906	6,479	84,353	105,427	11.1	11.8	15.2	18.4	25.5	14.4	12.0
Women's accessory and specialty stores	1,834	47,049	303	1,918	(*)	2,525	6,485	29.0	43.1	46.5	56.0	(*)	48.4	39.8
Family clothing stores	4,167	371,327	4,226	7,271	1,963	36,829	44,504	17.9	20.6	24.7	27.9	34.1	26.5	20.8
Shoe stores	8,163	500,352	3,181	12,073	2,350	44,871	64,058	13.6	15.7	18.6	21.2	23.2	19.0	15.9
Furriers and fur shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other apparel and accessory stores	11,391	617,425	7,526	13,698	2,194	53,119	70,613	11.8	15.1	18.1	17.7	25.0	16.9	14.3
Furniture and home furnishings stores	66,954	5,196,658	71,390	102,062	42,645	475,820	548,326	4.7	5.6	7.7	7.3	9.9	7.6	5.5
Furniture stores	17,016	1,608,459	23,299	32,549	14,299	140,796	172,677	9.0	10.0	12.2	13.4	16.4	13.6	9.9
Home furnishings, except appliances	20,949	999,553	15,578	18,801	6,467	115,291	127,173	8.6	11.4	14.6	15.4	22.4	17.1	11.1
Household appliance stores	9,466	976,946	9,577	18,120	7,991	76,035	86,392	12.6	13.4	17.3	18.2	21.9	17.4	14.1
Radio, television, and music stores	19,523	1,611,700	22,936	32,592	13,888	143,696	162,084	8.7	10.4	16.7	13.1	19.5	13.5	10.3
Eating and drinking places	183,368	11,173,010	263,066	422,105	96,795	1,763,085	1,263,497	2.9	3.3	4.2	4.1	7.1	4.2	3.5
Eating places	123,497	8,035,130	189,022	272,056	61,446	1,402,895	886,055	3.5	4.0	5.0	5.0	8.6	4.8	4.2
Drinking places	59,871	3,137,880	74,064	150,049	35,349	360,190	375,442	5.2	6.0	7.8	7.0	12.3	8.1	6.6
Miscellaneous retail stores	471,695	16,258,941	247,394	293,370	97,850	1,099,122	2,004,541	1.8	2.6	4.4	4.2	5.4	4.5	2.8
Drug stores and proprietary stores	15,718	2,498,773	26,496	47,301	15,081	249,235	265,561	8.6	8.4	11.7	10.5	16.9	9.8	8.4
Liquor stores	18,892	2,649,523	21,569	56,174	16,227	104,621	163,502	8.4	7.8	11.3	11.0	14.0	10.0	9.2
Used merchandise stores	37,796	935,781	19,033	16,749	7,614	66,838	133,454	6.3	10.2	13.4	14.9	17.2	20.5	10.3
Sporting goods and bicycle shops	17,951	976,511	13,633	17,496	7,776	72,678	112,163	8.9	11.7	14.7	16.0	21.8	17.1	11.1
Book stores	3,513	245,271	3,021	5,704	700	18,503	21,781	19.7	27.6	37.5	36.0	33.4	32.8	25.3
Stationery stores	3,981	339,710	4,138	6,723	1,848	25,732	46,673	19.7	20.2	22.6	28.3	37.1	27.0	21.2
Jewelry stores	13,879	820,631	6,674	17,179	4,714	73,946	150,049	10.1	11.4	12.8	15.4	17.8	15.0	11.2
Hobby, toy, and game shops	10,495	219,107	5,652	4,690	1,501	14,559	27,619	14.6	22.1	26.8	31.6	34.7	40.5	20.7
Camera and photographic supply stores	1,621	324,081	2,660	5,742	1,704	22,056	36,089	25.5	24.4	33.7	31.2	53.6	28.8	25.3
Gift, novelty, and souvenir shops	14,142	564,683	10,013	10,700	4,293	41,399	70,104	10.0	13.6	17.7	17.6	17.8	17.6	14.7
Luggage and leather goods stores	1,046	90,632	952	1,070	(*)	6,558	10,459	36.9	38.2	37.1	46.6	(*)	50.8	40.3
Sewing, needlework, and piece goods stores	9,193	344,795	4,850	8,385	2,367	39,559	33,673	13.0	19.5	24.5	23.7	26.2	34.0	21.1
Mail order houses	4,842	221,068	1,776	1,688	1,598	10,035	30,884	16.7	22.1	27.0	27.7	28.3	28.0	21.4
Merchandising machine operators	10,272	527,915	36,574	11,295	5,214	29,421	50,701	12.1	15.0	16.9	18.0	29.4	21.4	14.2
Direct selling organizations	240,466	1,783,434	21,718	12,044	5,362	25,127	377,335	2.7	6.2	10.0	13.0	14.2	20.3	5.5
Fuel and ice dealers	7,669	839,971	22,176	12,057	5,178	47,097	85,610	13.1	13.3	17.9	18.2	21.9	18.9	13.8
Florists	13,535	674,169	14,910	19,008	4,869	87,129	77,557	11.0	12.9	14.5	15.9	20.2	16.4	13.8
Cigar stores and stands	2,191	133,966	916	1,616	(*)	(*)	10,974	28.1	35.5	60.8	38.1	(*)	(*)	33.8
Other miscellaneous retail stores	44,293	2,067,920	30,633	37,747	11,178	157,487	300,153	5.9	7.6	10.8	12.9	15.5	13.6	7.7
Retail trade not allocable	15,907	637,860	8,134	10,460	3,906	33,810	55,776	10.0	15.2	18.1	20.2	28.2	22.9	14.0
Wholesale and retail trade not allocable	39,300	1,763,811	30,485	25,192	10,644	76,540	248,464	6.2	8.3	24.9	16.4	19.3	14.1	8.1
Finance, insurance, and real estate	**532,538**	**9,976,888**	**288,656**	**144,980**	**230,077**	**505,536**	**4,258,956**	**1.6**	**2.4**	**4.9**	**7.8**	**8.6**	**6.4**	**2.0**
Finance	17,293	641,961	5,635	4,356	27,202	28,106	213,241	8.4	6.6	14.4	19.5	20.6	20.3	8.1
Banking and miscellaneous finence	1,066	36,670	732	(*)	(*)	(*)	13,861	35.2	36.6	43.1	(*)	(*)	(*)	40.1
Credit agencies other than banks	3,279	102,936	1,055	1,301	12,243	8,407	36,620	18.6	20.5	33.6	30.5	26.4	42.6	17.2
Security, commodity brokers, and services	12,948	502,355	3,848	2,063	14,385	14,849	160,760	9.8	6.7	17.0	17.1	31.6	23.5	9.3
Security brokers and dealers, except underwriting syndicates	7,992	327,047	2,428	1,212	5,566	6,092	88,525	12.8	8.7	22.1	21.4	34.8	29.8	13.1
Commodity contracts brokers, exchanges, and services	4,956	175,308	1,420	851	8,819	8,757	72,235	15.2	10.5	26.5	28.0	46.7	34.1	13.0
Insurance agents, brokers and service	170,793	3,700,472	71,927	31,996	34,836	289,253	1,674,297	3.0	4.1	5.7	7.8	11.3	8.5	3.4
Real estate	344,452	5,634,455	211,094	108,628	168,039	188,177	2,371,418	2.1	3.3	6.4	10.0	10.9	11.0	2.6
Operators and lessors of buildings	11,845	469,686	68,373	47,142	75,621	21,892	77,556	10.2	15.6	16.6	20.5	21.7	23.7	11.4
Lessors, other than buildings	11,714	51,621	6,428	6,172	3,285	1,917	22,972	17.7	22.4	27.4	31.5	46.4	75.6	21.5
Real estate agents, brokers and managers	295,600	4,232,864	116,382	43,519	61,524	99,873	1,980,550	2.2	3.5	5.3	8.8	9.2	16.3	2.8
Title abstract companies	2,176	26,090	705	391	(*)	15,153	27.1	30.3	57.2	61.0	(*)	(*)	(*)	29.0
Subdivders and developers, except cemeteries	3,916	241,509	6,246	4,765	17,212	16,632	61,575	16.2	13.4	14.4	12.9	13.8	45.3	14.9
Cemetery subdivders and developers	717	16,569	(*)	(*)	(*)	(*)	2,063	42.8	50.8	(*)	(*)	(*)	(*)	45.6
Combined real estate, insurance, loans, law offices	18,464	596,116	12,545	6,457	10,152	41,251	211,509	8.6	12.4	17.7	16.2	28.0	19.2	9.4

Footnotes at end of table

Table 1.1—Receipts, Selected Deductions, and Net Profit, by Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Businesses with net profit							Coefficient of variation (percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services	2,261,669	47,174,718	1,563,941	938,990	440,053	8,833,502	18,757,318	0.7	1.1	1.9	1.9	3.3	2.1	0.9
Hotels and other lodging places	42,079	1,147,363	135,801	77,879	74,790	130,461	203,407	5.7	7.7	8.5	8.5	11.8	11.8	8.0
Hotels	3,145	109,486	5,821	7,290	4,591	13,777	10,460	21.1	28.1	32.3	30.1	38.9	37.6	29.5
Motels, motor hotels, and tourist courts	21,786	802,902	103,150	55,189	58,196	104,959	134,266	7.9	9.0	10.1	10.6	13.8	13.5	9.7
Sporting and recreational camps	2,373	59,161	5,212	2,676	1,938	3,581	10,646	25.1	34.7	42.2	39.1	50.5	40.6	36.1
Trailering parks and camp sites	6,774	123,242	17,861	8,505	8,707	5,054	35,115	14.8	18.2	22.8	20.2	35.2	41.4	22.0
Other lodging places	8,001	52,562	3,657	3,320	1,357	3,110	12,718	12.9	16.1	17.6	21.7	26.4	46.2	21.7
Personal services	505,587	5,989,829	246,260	160,837	56,447	1,158,337	1,829,202	1.7	3.2	5.0	4.6	8.1	5.6	2.8
Coin—operated laundries and dry cleaning	15,695	310,687	37,472	9,062	6,754	37,547	52,535	9.9	13.8	13.4	20.0	21.9	32.1	14.5
Other laundry, cleaning, and garment services	39,089	903,902	42,813	30,250	10,720	240,779	188,166	6.4	9.7	11.0	12.8	17.6	14.0	9.0
Photographic studios, portrait	19,531	400,149	19,058	9,364	2,478	29,925	104,947	9.0	13.8	15.8	20.9	22.3	23.4	13.6
Beauty shops	192,352	2,159,380	60,156	65,115	13,883	608,977	648,307	2.8	5.1	5.4	8.9	11.2	8.0	4.2
Barber shops	84,231	813,475	18,909	17,112	2,779	117,190	418,514	4.0	6.3	8.6	10.3	18.2	15.5	5.3
Shoe repair and hat cleaning shops	10,731	152,630	3,458	2,820	1,689	16,159	52,477	11.8	19.0	26.5	25.1	39.1	39.7	17.1
Funeral service and crematories	10,124	785,413	49,471	19,792	12,890	81,186	180,161	11.5	11.6	17.9	12.7	24.3	14.5	10.7
Miscellaneous personal services	123,854	449,169	17,935	7,322	5,256	47,576	177,075	3.5	8.7	14.1	17.8	26.9	22.3	6.5
Business services	408,308	5,749,660	185,221	79,935	42,831	785,440	2,177,561	1.9	3.4	6.1	8.8	7.7	8.9	2.7
Advertising	10,427	532,230	8,958	3,765	2,115	37,248	120,321	9.4	14.0	20.9	26.1	29.4	28.8	13.1
Services to buildings	73,013	819,669	26,487	17,040	7,026	202,946	269,501	4.6	8.7	11.2	15.0	15.1	15.2	7.0
Computer and data processing services	8,668	97,553	1,379	853	637	13,241	50,140	13.3	20.1	35.3	40.5	48.4	41.0	18.7
Management and public relations	100,774	1,327,715	24,730	2,266	7,855	81,620	764,172	3.6	5.2	9.8	12.7	19.9	18.8	4.4
Equipment rental and leasing	6,704	318,327	53,199	8,541	9,676	31,819	74,716	11.9	18.9	24.5	20.2	20.7	26.1	14.4
Other business services	200,722	2,654,146	72,470	42,370	15,522	439,566	886,711	2.7	5.2	8.2	9.9	11.1	13.6	4.3
Automobile repair and services	135,298	4,788,205	155,187	131,944	47,329	847,628	806,063	3.4	5.0	8.2	8.3	10.1	7.0	4.4
Automobile rentals, without drivers	3,766	112,452	28,279	4,099	5,831	9,925	23,227	19.2	21.8	19.9	32.2	23.5	44.5	20.2
Automobile parking	1,635	37,294	739	2,241	(*)	5,151	7,506	29.8	50.6	55.5	52.5	(*)	64.3	34.3
Automotive top and body repair shops	35,363	1,500,371	33,792	41,979	12,423	330,952	248,452	8.7	9.5	11.7	12.6	17.4	12.3	8.5
General automotive repair shops	70,334	2,259,508	60,457	61,953	18,006	355,526	266,428	4.7	7.2	8.5	9.0	14.0	10.7	8.4
Other automotive repair shops	12,855	551,635	13,399	12,465	3,805	91,629	103,239	11.2	13.5	16.9	18.5	25.7	17.4	12.9
Automotive services, except repair	11,545	326,945	19,502	9,507	7,092	54,806	57,212	11.8	18.9	19.2	21.3	42.8	25.0	15.2
Miscellaneous repair services	171,906	2,073,092	92,304	61,791	19,451	345,084	746,942	3.0	5.3	8.2	8.0	9.4	9.8	4.6
Radio and tv repair shops	27,190	477,058	11,856	10,495	3,027	66,060	105,320	7.7	13.5	15.1	17.3	27.0	26.6	11.0
Electrical repair shops, except radio and tv	24,311	424,176	13,713	8,482	2,367	30,975	110,310	8.2	12.6	15.7	17.2	20.7	28.1	11.9
Reupholstery and furniture repair	24,923	373,500	11,334	9,187	2,711	54,949	95,786	8.1	13.7	16.0	22.0	29.9	23.3	12.5
Other miscellaneous repair shops	95,782	1,598,358	55,398	33,647	11,346	193,180	435,544	4.0	7.3	8.3	11.5	11.7	12.5	8.3
Motion pictures	5,787	245,095	7,070	5,847	3,401	24,708	48,910	15.8	19.2	25.1	29.9	54.6	30.4	18.2
Motion picture production, distribution, and services	3,894	111,756	2,877	637	388	8,213	27,953	19.8	25.4	29.7	34.9	50.3	37.7	23.1
Motion picture theaters	1,893	133,339	4,193	5,210	3,013	16,495	16,957	25.7	26.1	37.1	33.3	81.3	38.6	29.6
Amusement and recreation services, except motion pictures	134,826	2,034,108	110,592	40,963	23,667	213,243	590,309	3.4	8.0	8.8	11.1	14.7	13.0	4.8
Producers, orchestras, and entertainers	75,558	780,064	29,510	6,669	3,590	87,767	301,195	4.7	8.3	9.5	26.5	23.1	24.0	5.7
Billiard and pool establishments	4,375	71,844	3,172	2,401	(*)	4,037	20,095	18.1	25.2	33.1	24.4	(*)	33.0	27.3
Bowling alleys	751	87,169	3,839	3,737	2,724	12,207	9,993	43.4	41.3	49.1	43.3	81.9	36.3	44.5
Other amusement and recreation services	54,241	1,109,009	74,062	28,778	16,275	109,232	259,086	5.1	8.8	12.3	13.5	17.7	15.0	7.8
Medical and health services	357,006	15,848,764	408,936	257,921	116,842	2,139,093	8,175,140	1.7	1.8	2.7	2.8	5.4	2.6	1.4
Offices of physicians	131,585	7,721,838	174,330	102,604	33,271	912,797	4,550,952	2.3	1.9	2.9	2.8	7.3	2.8	1.8
Offices of dentists	78,031	4,811,539	136,392	86,667	48,427	733,233	2,246,263	3.6	3.3	5.4	4.4	8.3	4.0	3.1
Offices of osteopathic physicians	3,718	185,551	4,970	3,337	615	20,121	106,876	18.0	13.8	17.9	18.0	51.6	17.1	13.3
Offices of chiropractors	15,213	436,970	21,489	8,152	7,369	33,223	225,875	8.6	10.4	12.5	13.0	20.1	14.9	10.2
Offices of optometrists	14,093	951,185	18,812	12,503	3,595	114,392	336,585	8.9	8.8	10.8	14.6	19.4	16.3	8.2
Registered and practical nurses	61,914	288,985	1,739	602	256	(*)	239,654	5.6	8.9	32.4	17.7	37.1	(*)	7.1
Nursing and personal care facilities	11,013	577,260	27,459	26,505	17,219	196,054	71,920	11.8	12.6	18.9	13.0	22.1	14.4	13.8
Hospitals	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical laboratories	1,314	57,031	2,351	1,558	(*)	10,856	21,572	30.9	26.5	44.3	37.2	(*)	31.6	27.8
Dental laboratories	6,856	256,659	6,843	7,073	1,042	50,997	82,989	15.0	16.4	22.9	25.3	27.5	23.9	17.0
Other medical and health services	32,394	520,932	15,360	7,152	4,239	41,910	286,773	8.3	8.3	11.9	14.0	18.8	15.3	7.8
Legal services	132,203	4,339,917	93,015	54,976	23,189	530,517	2,297,216	3.0	3.4	5.0	5.6	12.3	5.1	3.1
Educational services	89,773	440,390	24,764	8,511	7,097	42,749	179,443	4.1	9.5	10.8	20.0	26.2	24.4	7.4
Engineering and architectural services	58,364	1,459,673	36,625	29,203	11,029	345,563	546,126	4.9	7.0	9.9	11.8	14.6	13.5	5.8
Accounting, auditing, and bookkeeping services	126,409	1,442,077	48,482	22,249	10,557	248,991	722,441	3.8	5.4	8.0	8.7	11.7	9.6	4.9
Certified public accountants	21,450	555,803	15,928	8,582	4,001	108,438	283,223	7.4	8.8	14.7	13.6	21.3	14.4	8.3
Other accounting, auditing, and bookkeeping services	104,959	886,274	30,554	13,567	6,556	140,555	439,219	4.1	8.7	9.4	11.3	13.6	12.0	8.1
Other services	94,023	818,545	21,714	4,914	3,444	21,527	437,494	3.9	6.7	9.3	15.6	21.1	24.3	5.4
Nature of business not allocable	81,025	966,289	33,797	12,695	12,689	50,597	252,811	7.1	10.3	15.0	17.8	21.6	18.1	8.8

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard error of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 7 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.2—Income Statement for Selected Industries

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	All nonfarm industries	Agriculture, forestry, and fishing										
			Total	Farms						Animal services, except veterinary	Landscape and horticultural services	Other agricultural services, forestry, and fishing
				Total	Field crop	Fruit, tree nut, and vegetables	Livestock	Animal Specialty	Other			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Businesses With and Without Net Profit												
Number of businesses	10,873,822	7,695,666	3,385,088	3,178,156	1,388,191	168,230	1,321,283	74,724	225,728	55,087	67,772	84,073
Amounts												
Business receipts, total	326,262,352	264,892,250	66,666,949	63,370,102	30,013,177	3,806,422	28,041,998	495,624	1,012,883	350,452	1,042,030	2,104,365
Income from sales and operations	326,585,379	263,215,277	66,847,956	63,370,102	30,013,177	3,806,422	28,041,996	495,624	1,012,883	346,272	1,040,729	2,090,853
Other business income	1,676,973	1,676,973	18,993	—	—	—	—	—	—	4,180	1,301	13,512
Business deductions, total	282,407,329	225,896,844	59,398,191	56,510,485	22,333,583	3,185,663	29,207,953	634,517	1,149,769	421,095	805,653	1,660,958
Cost of sales and operations, total	181,142,186	143,268,281	38,814,553	37,873,905	13,037,312	2,162,531	21,493,298	445,650	715,114	51,471	340,739	548,438
Inventory, beginning-of-year	14,790,703	12,939,161	1,894,963	1,851,542	189,904	72,334	1,489,785	22,740	76,779	9,191	11,531	22,699
Purchases	122,552,292	114,032,554	8,865,054	8,519,738	921,256	149,039	7,207,055	39,412	202,976	30,410	140,433	274,473
Cost of labor	12,160,389	8,829,116	3,506,776	3,331,271	1,461,849	624,770	1,074,775	51,591	118,286	5,456	87,763	82,288
Material and supplies	10,530,905	8,946,078	1,655,325	1,484,827	611,665	165,866	630,789	30,641	45,867	11,247	62,960	96,291
Other costs	37,544,349	13,010,508	24,695,992	24,533,841	10,044,225	1,243,668	12,505,885	325,487	414,376	9,147	50,794	102,210
Less inventory, end-of-year	16,436,452	14,589,138	1,903,559	1,847,314	191,587	73,146	1,414,990	24,221	143,370	13,980	12,742	29,523
Depreciation	14,662,200	7,473,315	7,440,785	7,188,885	3,490,453	329,994	3,100,715	101,542	166,181	41,703	59,453	150,744
Taxes	7,033,912	5,227,206	1,886,230	1,806,706	941,210	146,453	646,797	10,556	61,690	9,332	25,571	44,621
Rent	8,312,876	6,313,349	2,057,510	1,999,527	1,092,876	136,261	728,474	12,820	29,096	14,897	14,217	28,869
Repairs	6,424,202	3,211,032	3,356,867	3,213,170	1,725,278	168,543	1,216,237	25,820	75,292	13,334	33,148	97,215
Salaries and wages	4,124,775	3,136,843	1,064,831	987,932	530,628	69,465	359,054	—	—	48,095	105,262	260,764
Insurance	1,028,475	1,028,475	12,414	—	—	—	—	10,128	18,657	7,578	25,754	43,567
Legal and professional fees										1,748	4,143	6,523
Commissions	2,113,639	2,113,639	12,497	—	—	—	—	—	—	2,503	1,320	6,674
Amortization	44,545	41,716	3,758	2,829	1,073	39	112	(*)	(*)	(*)	(*)	(*)
Pension and profit-sharing plans	127,753	118,793	11,058	8,960	6,874	432	1,178	(*)	(*)	(*)	(*)	1,548
Employee benefit programs	181,804	177,431	6,475	4,373	1,576	319	1,849	(*)	591	(*)	1,355	591
Interest	6,245,462	2,989,493	3,316,186	3,255,969	1,413,580	146,788	1,601,750	27,209	66,642	15,533	8,248	36,436
Bad debts	430,501	430,501	3,397	—	—	—	—	—	—	(*)	1,012	1,764
Depletion	384,377	382,781	2,557	1,596	1,387	—	188	(*)	(*)	—	(*)	(*)
Other business deductions	31,577,811	31,410,978	994,931	166,633	91,936	4,638	56,301	745	12,413	213,987	185,108	429,203
Net profit (less loss)	45,855,023	38,995,406	7,468,758	6,859,617	7,679,594	620,759	−1,165,957	−138,893	−135,886	−70,643	236,377	443,407
Net profit	57,680,739	44,341,741	14,150,772	13,336,998	9,067,416	900,929	2,967,051	89,854	273,748	57,759	250,700	503,315
Net loss	11,825,716	5,346,335	6,682,014	6,479,381	1,407,822	280,170	4,153,008	228,747	409,634	128,402	14,323	59,908
Frequencies												
Number of businesses	10,873,822	7,695,666	3,385,088	3,178,156	1,388,191	168,230	1,321,283	74,724	225,728	55,087	67,772	84,073
Business receipts, total	10,492,611	7,507,804	3,179,896	2,984,807	1,376,492	157,381	1,259,484	57,436	134,014	47,530	66,954	80,605
Income from sales and operations	10,465,617	7,480,810	3,173,572	2,984,807	1,376,492	157,381	1,259,484	57,436	134,014	47,454	66,805	80,506
Other business income	528,677	528,677	11,881	—	—	—	—	—	—	2,544	2,693	6,844
Business deductions, total	10,591,041	7,478,512	3,312,981	3,112,529	1,348,800	167,256	1,305,801	74,173	216,499	54,608	64,946	80,898
Cost of sales and operations, total	6,782,918	3,724,329	3,117,879	3,058,587	1,329,263	165,264	1,295,914	73,501	194,645	13,633	22,874	22,785
Inventory, beginning-of-year	1,602,435	1,534,705	77,490	67,730	10,341	3,093	43,207	2,989	8,100	4,350	2,342	3,068
Purchases	3,037,469	2,368,498	692,523	668,971	168,228	5,937	474,322	14,067	6,417	6,425	9,236	7,691
Cost of labor	2,454,352	763,283	1,708,605	1,691,069	785,005	106,916	727,622	26,180	45,346	2,040	8,996	6,500
Material and supplies	3,426,907	1,585,962	1,875,936	1,840,945	783,441	91,624	857,442	38,138	70,300	6,519	14,836	13,636
Other costs	3,891,449	844,399	3,063,509	3,047,050	1,326,984	164,872	1,288,935	72,979	193,480	4,017	6,240	6,292
Less inventory, end-of-year	1,715,416	1,643,642	63,095	71,774	11,016	3,276	46,672	3,153	7,457	4,914	2,747	3,660
Depreciation	7,239,410	4,671,052	2,718,796	2,568,358	1,088,735	134,678	1,118,085	62,177	164,683	38,086	49,680	62,672
Taxes	6,940,648	4,564,804	2,500,966	2,375,844	1,111,936	125,554	972,738	30,225	135,391	27,351	39,463	58,308
Rent	4,306,152	3,400,642	966,113	905,510	402,642	43,095	417,992	19,436	22,345	13,609	20,780	26,214
Salaries and wages	1,696,326	1,696,326	45,002	2,376,050	1,049,588	121,473	1,049,972	38,454	116,563	22,651	41,682	51,717
Insurance	6,129,749	4,049,928	2,179,297	2,079,821	989,091	98,899	877,306	31,399	83,120	11,729	11,705	21,568
Legal and professional fees	2,626,843	2,626,843	57,661	—	—	—	—	—	—	18,443	38,747	42,266
Commissions	456,779	456,779	5,966	—	—	—	—	—	—	10,456	21,821	25,404
Amortization	31,529	31,075	1,448	454	261	68	62	(*)	(*)	1,833	1,424	2,709
Pension and profit-sharing plans	86,975	83,191	7,418	5,784	3,975	587	1,001	(*)	(*)	(*)	(*)	(*)
Employee benefit programs	105,207	96,398	8,229	6,809	3,157	171	3,097	(*)	351	(*)	583	871
Interest	3,721,473	2,221,077	1,556,768	1,500,396	677,467	68,733	671,306	22,340	59,530	11,743	15,736	28,893
Bad debts	474,747	474,747	4,873	—	—	—	—	—	—	(*)	1,970	2,255
Depletion	43,240	39,993	3,616	3,248	2,914	—	260	(*)	(*)	—	(*)	(*)
Other business deductions	7,469,194	7,277,784	385,690	191,410	91,434	4,185	76,488	3,035	16,268	53,403	62,845	78,032
Net profit (less loss)	10,863,761	7,687,458	3,382,977	3,176,303	1,388,029	166,996	1,320,997	74,711	225,570	55,087	67,658	83,929
Net profit	7,408,112	5,704,658	1,835,659	1,701,454	995,353	96,557	531,200	14,023	84,321	17,644	55,994	60,567
Net loss	3,457,649	1,982,800	1,547,318	1,474,849	392,676	70,439	789,797	60,688	161,249	37,443	11,664	23,362

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Mining			Construction										
						Special trade contractors								
	Total	Oil and gas extraction	Other mining	Total	General contractors and operative builders	Total	Plumbing, heating, and air conditioning	Painting, paper hanging, and decorating	Electrical work	Masonry, stonework, tile setting, and plastering	Carpentering and flooring	Miscellaneous special trade contractors	Contractors not allocable
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Businesses With and Without Net Profit													
Number of businesses	57,033	48,778	8,255	896,431	173,780	672,140	74,351	111,724	59,060	66,661	201,014	158,130	50,511
Amounts													
Business receipts, total	2,991,449	2,447,455	543,994	32,743,263	13,392,446	18,083,744	3,379,713	1,845,419	2,046,490	2,478,882	2,669,823	5,663,617	1,267,073
Income from sales and operations	2,923,363	2,381,607	541,756	32,629,254	13,310,637	18,053,411	3,372,210	1,844,922	2,043,110	2,473,386	2,667,507	5,652,296	1,265,206
Other business income	66,086	65,848	2,238	114,009	61,809	30,333	7,503	497	3,380	5,316	2,316	11,321	1,867
Business deductions, total	2,626,819	2,168,573	456,246	28,182,048	12,290,377	14,853,525	2,900,068	1,362,266	1,722,974	2,080,033	1,913,065	4,655,119	1,038,146
Cost of sales and operations, total	505,979	366,243	139,736	16,541,239	9,101,384	8,802,355	1,998,724	897,770	1,153,643	1,228,851	1,171,814	2,553,453	837,500
Inventory, beginning-of-year	9,026	3,947	5,178	829,876	521,061	287,889	79,945	7,951	62,057	17,193	42,095	76,428	21,146
Purchases	63,102	42,100	51,002	5,660,752	1,816,514	3,574,629	1,165,112	165,080	592,071	322,306	343,797	966,283	189,609
Cost of labor	70,947	41,320	29,627	3,563,620	1,421,537	2,044,786	320,532	260,016	197,332	395,415	288,645	562,648	97,295
Material and supplies	47,654	32,981	14,673	4,999,795	2,508,717	2,261,731	341,889	188,248	310,746	375,054	344,673	700,121	229,347
Other costs	294,735	248,660	45,875	4,359,718	3,212,925	1,002,964	164,343	93,552	70,396	149,658	199,659	326,406	143,832
Less: inventory, end-of-year	9,485	2,865	6,620	872,545	479,370	369,446	93,097	18,077	78,929	32,675	46,255	100,413	23,729
Depreciation	173,943	126,016	47,927	1,031,716	331,104	651,420	82,456	42,876	48,996	55,227	66,398	355,375	49,192
Taxes	107,397	90,990	16,407	627,296	206,536	399,752	75,124	42,282	51,311	62,770	32,477	135,768	21,010
Rent	64,866	49,120	15,746	376,113	141,518	225,112	33,941	23,117	20,764	20,003	20,049	107,239	11,482
Repairs	88,427	34,573	33,854	433,663	151,115	263,297	22,157	12,727	11,432	16,078	16,806	184,097	19,251
Salaries and wages	160,619	119,441	41,178	2,275,423	644,944	1,558,701	264,349	177,632	157,770	351,525	133,483	474,933	71,878
Insurance	32,425	20,229	12,196	533,062	174,361	340,940	56,996	35,015	32,512	46,488	36,136	131,792	17,772
Legal and professional fees	17,415	15,335	2,080	94,431	38,526	53,317	8,528	8,421	7,044	6,270	6,023	18,031	2,588
Commissions	12,282	9,083	3,199	106,759	58,366	43,161	2,474	9,354	8,347	2,628	7,436	12,822	5,232
Amortization	287	263	(*)	941	330	254	(*)	(*)	(*)	—	—	(*)	(*)
Pension and profit-sharing plans	749	677	(*)	17,601	5,756	11,637	2,526	770	2,935	2,668	(*)	1,759	(*)
Employee benefit programs	929	519	410	78,303	24,596	53,400	8,078	10,940	4,793	13,002	6,800	9,796	(*)
Interest	88,763	56,076	10,667	373,640	212,494	147,017	18,122	10,608	13,657	12,852	14,566	77,212	14,129
Bad debts	4,176	3,582	594	36,460	16,605	22,178	5,756	2,081	2,948	2,044	3,362	5,987	(*)
Depletion	358,005	331,650	26,355	2,853	655	(*)	(*)	(*)	—	(*)	—	(*)	(*)
Other business deductions	1,050,557	942,776	107,781	3,647,526	1,182,786	2,277,813	316,453	310,544	206,821	281,479	396,736	785,780	186,927
Net profit (less loss)	364,630	278,882	85,748	4,561,215	1,102,069	3,230,219	479,645	483,153	323,516	398,649	756,758	808,498	228,927
Net profit	643,133	536,299	106,834	5,043,228	1,350,342	3,447,315	519,901	490,646	348,527	419,517	778,167	902,555	245,571
Net loss	278,503	257,417	21,086	482,013	248,273	217,096	40,256	17,495	23,011	20,868	21,409	94,057	16,644
Frequencies													
Number of businesses	57,033	48,778	9,255	896,431	173,780	672,140	74,351	111,724	59,060	66,661	201,014	158,130	50,511
Business receipts, total	50,795	44,566	6,209	887,559	169,770	668,063	73,819	111,545	58,162	66,278	200,447	157,812	49,726
Income from sales and operations	50,510	44,451	6,059	886,512	169,716	667,076	73,819	111,545	57,949	65,980	200,447	157,336	49,720
Other business income	5,611	5,265	346	35,090	13,038	21,439	4,517	930	3,086	2,299	3,806	8,801	813
Business deductions, total	55,932	47,862	6,070	856,725	170,313	639,609	73,690	105,612	56,861	63,475	185,091	154,580	46,803
Cost of sales and operations, total	12,036	9,632	2,404	546,287	120,747	399,715	64,344	66,335	46,612	40,873	81,462	98,089	25,825
Inventory, beginning-of-year	903	492	411	86,909	13,660	68,977	24,736	4,285	18,639	2,417	5,569	14,331	2,252
Purchases	1,780	900	880	206,300	41,727	156,360	39,564	10,948	25,156	11,360	24,083	39,669	8,193
Cost of labor	1,961	1,152	809	205,481	56,409	140,101	20,766	21,722	13,045	19,063	28,627	36,878	8,981
Material and supplies	2,992	1,706	1,286	323,815	72,567	234,997	29,432	43,564	21,536	27,192	54,429	59,813	16,251
Other costs	7,801	7,245	556	166,455	50,314	108,378	16,945	17,382	11,902	13,703	20,914	27,533	7,762
Less: inventory, end-of-year	751	489	262	91,540	14,362	74,774	25,797	4,703	19,292	2,784	8,273	15,925	2,404
Depreciation	40,660	35,561	5,079	556,777	126,946	401,624	55,823	52,796	38,181	38,579	68,660	117,585	28,207
Taxes	29,042	24,363	4,659	528,857	124,850	374,352	59,452	53,305	43,165	38,142	76,401	103,887	27,655
Rent	14,492	11,459	3,033	296,034	72,826	210,926	30,361	37,317	21,742	24,202	39,932	57,372	12,262
Repairs	12,927	9,035	3,892	354,838	80,572	256,020	34,062	29,910	21,598	25,567	50,225	84,658	19,247
Salaries and wages	9,194	4,879	1,315	187,210	43,657	134,675	23,746	15,011	16,138	20,217	19,805	39,758	8,878
Insurance	15,353	11,052	4,301	536,880	126,433	383,152	58,468	57,219	39,270	37,260	56,025	104,910	27,295
Legal and professional fees	14,147	11,511	2,636	335,679	83,834	236,797	35,511	36,465	22,844	24,325	50,073	87,579	15,048
Commissions	954	691	263	33,672	12,369	20,484	2,426	4,139	2,225	1,520	3,552	6,822	819
Amortization	199	196	(*)	1,178	140	824	(*)	(*)	(*)	—	—	(*)	(*)
Pension and profit-sharing plans	152	155	(*)	7,409	1,758	5,463	1,536	860	1,068	1,102	(*)	435	(*)
Employee benefit programs	259	137	122	21,936	5,511	16,251	3,525	2,721	2,145	3,448	1,747	2,665	(*)
Interest	11,742	9,657	2,085	306,510	87,648	204,943	28,084	24,525	20,866	21,362	38,083	72,003	13,919
Bad debts	1,683	1,321	362	33,507	7,013	25,890	7,757	1,879	2,971	1,639	4,235	7,409	(*)
Depletion	30,626	29,071	1,557	788	89	(*)	(*)	(*)	—	(*)	—	(*)	(*)
Other business deductions	51,936	44,500	7,436	633,238	165,910	622,301	71,526	102,623	55,334	81,688	179,286	151,664	45,027
Net profit (less loss)	56,971	46,716	8,255	895,617	173,621	671,485	74,276	111,724	56,869	66,661	201,014	158,921	50,511
Net profit	37,930	34,131	3,799	765,913	133,634	589,741	62,295	103,270	48,210	60,792	185,298	129,875	42,438
Net loss	19,041	14,585	4,456	129,804	39,987	81,744	11,981	8,454	10,479	6,069	15,715	29,046	8,073

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing					Transportation, communication, electric, gas, and sanitary services						Wholesale and retail trade			
													Wholesale		
	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries	Total	Local and interurban passenger transit	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services	Total	Total	Motor vehicles and automotive equipment	Lumber and construction materials
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Businesses With and Without Net Profit														
Number of businesses	212,864	51,654	41,216	26,370	93,624	359,515	49,846	253,874	31,811	23,984	2,199,864	336,599	18,438	8,322
Amounts														
Business receipts, total	9,117,843	2,317,889	1,209,413	1,297,695	4,292,846	10,250,720	544,031	8,192,167	1,121,770	392,752	142,295,220	33,761,698	1,969,203	835,752
Income from sales and operations	9,083,477	2,310,314	1,206,659	1,289,231	4,277,273	10,206,762	541,680	8,159,097	1,114,233	391,752	141,502,113	33,476,482	1,958,820	832,408
Other business income	34,366	7,575	2,754	8,464	15,573	43,958	2,351	33,070	7,537	1,000	793,107	285,216	10,383	3,344
Business deductions, total	7,979,696	2,063,254	1,028,912	1,063,141	3,624,389	8,910,133	406,396	7,182,192	1,001,711	317,834	132,268,002	30,620,059	1,793,941	751,867
Cost of sales and operations, total	4,690,314	954,155	528,626	617,640	2,589,893	1,945,008	22,514	1,376,337	495,009	51,148	105,075,397	25,846,757	1,465,611	612,729
Inventory, beginning-of-year	373,060	47,235	22,439	49,623	253,763	28,463	(*)	13,616	13,946	(*)	10,770,365	1,890,197	219,240	43,654
Purchases	2,820,562	462,877	271,094	295,762	1,790,829	984,961	(*)	720,534	236,610	16,942	98,484,238	23,696,756	1,347,090	516,853
Cost of labor	949,340	190,762	99,109	179,497	479,972	244,744	(*)	221,174	8,902	12,116	1,830,201	332,689	22,334	14,686
Material and supplies	503,915	125,840	81,434	77,811	219,030	136,694	3,194	110,508	16,257	8,735	1,436,983	370,055	35,778	27,590
Other costs	458,053	173,608	86,213	84,795	113,437	582,343	7,886	326,373	232,281	15,803	4,755,851	1,708,344	80,545	63,425
Less inventory, end-of-year	414,616	45,967	31,663	69,848	267,138	32,197	(*)	15,868	14,987	1,222	12,202,241	2,150,284	242,376	52,479
Depreciation	428,560	187,932	55,449	52,009	123,170	1,017,887	45,761	874,187	53,812	43,927	1,822,164	365,471	19,731	11,089
Taxes	214,237	58,044	28,459	32,008	84,726	416,512	15,284	357,708	30,076	13,444	2,375,735	312,324	19,465	12,073
Rent	214,710	42,315	47,046	29,307	96,042	311,003	29,116	242,778	32,176	9,933	2,611,694	264,214	16,532	5,742
Repairs	196,624	128,502	12,560	12,306	43,236	887,840	34,254	798,199	32,098	23,289	751,403	166,605	10,036	5,077
Salaries and wages	727,306	223,979	109,962	104,195	289,170	981,097	91,989	715,750	111,584	61,774	7,691,178	1,013,534	92,817	37,899
Insurance	145,111	45,551	18,034	22,988	58,438	372,636	27,222	311,624	21,650	12,140	1,016,662	188,745	16,559	6,929
Legal and professional fees	33,030	5,313	5,394	5,275	17,048	35,345	1,942	24,360	6,580	2,463	308,196	52,706	4,048	830
Commissions	61,804	10,252	9,320	6,273	35,959	92,302	4,956	76,504	7,604	3,238	534,643	231,988	19,253	3,529
Amortization	1,982	(*)	(*)	(*)	323	609	—	(*)	(*)	(*)	14,485	4,504	(*)	(*)
Pension and profit-sharing plans	3,469	(*)	(*)	668	1,880	4,116	(*)	3,634	366	(*)	24,202	9,787	403	(*)
Employee benefit programs	10,301	2,499	1,035	1,419	5,348	8,933	(*)	7,285	1,114	(*)	41,917	9,546	1,255	227
Interest	107,961	36,198	13,636	17,809	40,318	236,730	7,991	198,823	19,199	10,717	856,863	150,732	10,557	4,623
Bad debts	19,452	4,174	3,429	2,954	8,895	10,077	(*)	7,688	1,860	342	230,581	56,304	4,264	1,896
Depletion	9,629	9,292	—	—	498	—	(*)	(*)	(*)	(*)	5,454	2,845	—	(*)
Other business deductions	1,115,206	353,007	195,458	147,135	419,606	2,589,740	129,963	2,186,869	188,084	84,824	8,907,428	2,143,997	113,219	47,630
Net profit (less loss)	1,138,147	254,635	180,501	234,554	468,457	1,340,587	135,635	1,009,975	120,059	74,918	10,027,218	2,941,639	175,262	83,885
Net profit	1,321,270	304,363	209,590	252,518	554,779	1,609,901	149,425	1,202,805	166,856	90,815	11,643,352	3,220,796	190,708	90,077
Net loss	183,123	49,748	29,089	17,964	86,322	269,314	13,790	192,830	46,797	15,897	1,616,134	279,157	15,446	6,192
Frequencies														
Number of businesses	212,864	51,654	41,216	26,370	93,624	359,515	49,846	253,874	31,811	23,964	2,199,864	338,589	18,438	8,322
Business receipts, total	206,568	50,720	40,279	25,056	90,513	355,114	49,694	251,282	30,740	23,398	2,163,851	329,536	17,919	8,111
Income from sales and operations	206,122	50,642	40,278	25,025	90,177	354,066	49,515	250,776	30,380	23,395	2,158,566	326,480	17,716	8,106
Other business income	13,338	3,304	1,726	1,029	6,679	16,342	2,955	10,503	2,093	791	270,681	38,079	3,741	778
Business deductions, total	210,180	50,939	40,954	26,157	92,130	353,638	48,587	249,983	31,360	23,708	2,174,296	329,447	17,915	7,994
Cost of sales and operations, total	157,696	29,009	31,803	18,988	77,896	67,627	4,042	49,482	7,980	6,123	1,795,210	197,447	14,372	4,515
Inventory, beginning-of-year	62,434	6,037	11,955	5,401	38,041	6,448	(*)	2,718	2,682	(*)	1,090,392	103,839	11,458	1,860
Purchases	94,204	14,095	18,981	10,459	50,669	23,148	(*)	16,005	4,477	1,363	1,563,932	166,282	12,724	3,444
Cost of labor	56,312	12,635	7,979	7,620	28,078	23,134	(*)	19,605	1,340	1,643	238,105	32,675	2,221	1,012
Material and supplies	82,037	11,960	17,308	12,264	40,505	27,127	1,953	19,665	2,378	3,111	499,941	48,558	4,264	1,890
Other costs	47,921	9,414	10,450	7,890	20,167	22,087	1,875	15,483	2,593	2,136	316,485	47,722	3,822	1,360
Less inventory, end-of-year	71,069	5,921	14,640	8,846	43,662	6,667	(*)	2,567	2,835	688	164,437	109,962	10,923	1,641
Depreciation	160,498	41,089	29,975	22,085	67,349	269,935	30,438	200,076	20,764	18,657	1,295,806	192,425	11,483	4,631
Taxes	138,675	34,264	26,112	18,698	59,601	280,349	35,843	208,864	19,220	16,422	1,468,679	191,258	12,510	5,571
Rent	94,741	13,940	20,536	12,771	47,494	129,350	18,124	86,919	15,854	8,653	1,132,847	168,789	9,147	3,382
Repairs	106,744	35,043	19,464	12,699	39,538	256,580	33,692	192,314	15,339	15,235	962,409	125,040	7,840	3,066
Salaries and wages	46,595	13,418	9,908	5,826	17,443	74,824	7,815	54,500	7,389	4,920	654,214	64,983	5,600	1,880
Insurance	125,701	31,682	22,960	18,129	52,930	263,343	33,303	196,656	17,300	16,084	1,220,880	178,004	12,347	4,512
Legal and professional fees	83,492	18,927	17,561	12,400	34,604	122,330	11,642	91,815	11,303	7,570	845,404	127,371	9,112	2,552
Commissions	21,616	2,314	5,609	2,547	11,146	22,812	1,367	17,330	3,007	1,108	161,618	39,607	2,409	882
Amortization	1,241	(*)	(*)	(*)	293	594	—	(*)	(*)	(*)	12,870	1,543	(*)	(*)
Pension and profit-sharing plans	1,563	(*)	627	627	623	2,183	(*)	1,721	177	(*)	16,518	4,396	258	(*)
Employee benefit programs	4,732	541	826	604	2,761	4,314	(*)	3,249	205	(*)	29,076	6,079	867	228
Interest	87,686	25,496	15,139	13,250	33,802	186,588	11,106	138,098	10,846	8,538	744,132	112,469	7,545	3,039
Bad debts	14,498	1,710	3,966	1,379	7,443	9,258	(*)	5,592	2,264	814	264,437	31,643	3,208	460
Depletion	474	466	—	—	(*)	454	—	(*)	—	—	4,223	829	—	—
Other business deductions	203,795	49,810	40,143	25,756	88,086	347,270	47,239	246,894	30,480	22,657	2,112,530	321,862	17,755	7,726
Net profit (less loss)	212,858	51,654	41,216	26,370	93,618	358,961	49,697	253,754	31,705	23,805	2,196,458	336,412	18,438	8,322
Net profit	149,356	39,830	27,950	20,256	61,320	266,759	42,003	189,542	19,536	15,678	1,495,363	262,964	14,947	6,950
Net loss	63,502	11,824	13,266	6,114	32,298	92,202	7,694	64,212	12,169	8,127	701,095	73,448	3,491	1,372

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale trade—Continued					Wholesale and retail trade—Continued								
							Retail trade							
								Building materials, hardware, garden supply, and mobile home dealers				Food stores		
	Farm machinery and equipment	Other machinery, equipment, and supplies	Groceries and related products	Farm—product raw materials	Other wholesale trade	Total	Total	Building materials and supply stores	Hardware stores	Retail nurseries, garden supply stores, and mobile home dealers	General merchandise stores	Total	Grocery stores	Other food stores
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
Businesses With and Without Net Profit														
Number of businesses	10,077	28,729	33,241	12,355	225,437	1,801,577	55,251	15,196	19,643	20,412	38,109	184,371	134,543	49,828
Amounts														
Business receipts, total	2,172,566	2,200,215	8,052,711	5,422,451	15,109,900	108,537,704	5,098,205	1,704,470	1,818,956	1,574,779	2,635,582	20,652,235	17,239,779	3,412,456
Income from sales and operations	2,153,326	2,167,570	9,042,023	5,352,044	14,930,291	106,041,635	5,065,500	1,693,084	1,811,906	1,560,510	2,621,301	20,596,535	17,188,595	3,407,940
Other business income	19,240	32,645	10,688	30,407	179,609	496,069	32,705	11,386	7,050	14,269	14,281	55,700	51,184	4,516
Business deductions, total	2,050,252	1,884,353	5,739,130	5,353,022	13,247,504	99,653,429	4,992,046	1,563,318	1,616,965	1,511,162	2,660,112	19,692,108	16,520,744	3,171,365
Cost of sales and operations, total	1,775,970	1,403,819	5,147,659	5,028,724	10,411,245	77,880,548	3,816,391	1,214,961	1,247,102	1,154,326	2,217,969	16,761,676	14,302,385	2,459,491
Inventory, beginning-of-year	335,372	136,286	134,930	250,071	760,642	8,745,109	836,167	225,541	416,478	194,148	414,814	1,090,558	1,005,065	85,493
Purchases	1,808,589	1,245,265	4,594,323	4,428,285	9,755,352	73,590,265	3,425,426	1,104,671	1,237,263	1,063,392	2,181,378	16,206,091	13,959,227	2,246,854
Cost of labor	32,107	45,798	80,432	11,517	125,815	1,474,481	96,062	43,192	24,827	28,043	18,302	175,344	94,689	80,655
Material and supplies	8,465	51,558	79,001	49,411	118,226	1,019,236	53,832	29,601	3,498	20,733	4,236	113,326	72,735	40,591
Other costs	50,961	103,785	401,930	434,359	570,339	2,955,359	115,812	45,972	17,395	52,445	37,868	403,348	304,694	98,654
Less: inventory, end-of-year	459,547	178,675	142,957	154,519	919,131	9,903,902	910,908	234,016	452,459	224,433	438,629	1,226,781	1,134,225	92,556
Depreciation	20,831	30,393	48,353	29,775	205,309	1,414,111	77,388	25,705	19,509	32,174	32,862	201,574	152,579	48,995
Taxes	22,135	25,971	32,522	10,770	186,988	2,033,375	101,599	36,239	35,052	26,308	44,967	299,130	249,872	49,258
Rent	6,121	31,417	31,539	11,437	161,426	2,317,922	69,235	18,136	31,750	19,349	41,820	276,572	188,240	88,332
Repairs	8,967	10,705	25,433	13,889	92,698	569,752	34,884	11,433	5,952	17,499	10,909	95,854	72,982	22,472
Salaries and wages	80,116	99,633	163,976	44,712	494,381	6,609,737	314,524	109,791	126,969	77,864	127,786	940,206	708,236	231,970
Insurance	13,583	17,930	27,659	11,453	94,692	613,478	54,797	18,432	18,084	16,281	18,522	102,259	78,399	23,860
Legal and professional fees	2,260	6,187	5,543	2,761	31,077	250,683	9,605	3,258	2,711	3,636	4,242	31,452	22,867	8,585
Commissions	5,983	24,328	8,841	13,313	156,741	281,525	17,442	2,246	1,469	13,727	2,427	10,069	8,012	4,057
Amortization	(*)	(*)	1,245	(*)	2,723	9,981	102	(*)	(*)	(*)	228	572	365	207
Pension and profit-sharing plans	598	584	1,183	221	6,390	14,126	1,212	581	(*)	(*)	(*)	2,839	1,556	1,283
Employee benefit programs	1,212	627	2,256	164	3,585	32,047	2,538	698	1,121	719	224	7,614	5,413	2,201
Interest	15,977	15,080	14,803	11,135	70,777	690,133	52,937	11,688	13,576	27,673	20,672	85,800	70,971	14,829
Bad debts	5,197	10,399	6,673	1,775	29,111	170,155	16,047	9,936	3,933	2,178	2,469	14,006	12,171	1,835
Depletion	(*)	(*)	2,549	—	2,549	2,485	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)
Other business deductions	91,300	207,273	221,029	164,731	1,259,815	6,563,373	322,697	100,456	105,240	116,959	135,013	862,076	649,149	212,327
Net profit (less loss)	122,314	315,862	313,581	69,429	1,861,296	6,884,275	405,156	140,552	201,987	63,617	175,470	960,126	719,035	241,091
Net profit	140,379	336,716	323,519	121,000	2,019,397	9,174,092	491,088	152,560	213,645	94,863	207,811	1,072,197	798,021	274,176
Net loss	18,065	20,854	9,938	51,571	157,101	1,265,817	54,932	12,008	11,658	31,266	32,341	112,071	78,986	33,085
Frequencies														
Number of businesses	10,077	28,729	33,241	12,355	225,437	1,801,577	55,251	15,196	19,643	20,412	38,109	184,371	134,543	49,828
Business receipts, total	10,026	28,521	32,738	12,161	220,060	1,775,427	54,298	14,935	19,598	19,765	37,802	183,038	133,748	49,289
Income from sales and operations	10,025	28,145	32,736	12,159	217,593	1,773,442	54,295	14,932	19,598	19,765	37,902	183,036	133,748	49,288
Other business income	2,326	4,588	2,995	1,823	22,028	228,339	9,991	2,654	3,941	3,296	8,025	27,096	23,066	4,030
Business deductions, total	10,068	26,401	32,983	12,168	219,898	1,786,637	55,048	15,196	19,643	20,209	37,896	184,192	134,543	49,649
Cost of sales and operations, total	9,038	18,581	25,862	8,907	116,172	1,559,677	49,956	13,977	18,988	16,991	36,328	179,902	132,805	46,797
Inventory, beginning-of-year	7,487	5,771	10,216	3,479	59,566	968,570	39,122	10,566	17,436	10,120	31,440	136,033	111,646	26,387
Purchases	8,735	15,999	21,997	7,201	96,492	1,369,097	48,772	12,189	18,621	15,762	34,624	170,431	128,633	41,798
Cost of labor	2,455	3,848	4,443	735	17,955	202,388	8,729	3,700	3,006	3,023	3,605	20,941	14,580	6,361
Material and supplies	2,334	5,369	4,651	1,232	30,410	441,291	12,775	4,288	2,700	5,797	7,579	52,902	36,677	16,225
Other costs	2,608	5,969	8,004	2,561	25,372	259,823	12,437	4,566	3,979	3,892	5,983	17,616	11,841	5,775
Less: inventory, end-of-year	7,655	10,959	10,914	3,776	63,894	1,034,362	38,162	10,277	17,251	10,654	30,785	140,694	113,253	27,441
Depreciation	7,755	17,364	22,418	7,950	120,924	1,075,335	40,542	10,809	15,495	14,239	26,451	140,303	105,903	34,500
Taxes	7,963	16,294	24,975	6,884	117,041	1,245,646	45,484	12,429	18,212	14,844	32,875	167,777	125,713	42,064
Rent	4,362	16,675	16,034	4,850	112,339	938,008	28,998	8,043	12,434	8,511	21,455	97,107	65,257	31,850
Repairs	5,974	7,948	15,565	5,390	75,257	818,358	32,361	8,881	12,367	11,093	22,231	128,977	97,108	31,769
Salaries and wages	4,779	5,352	9,267	3,190	34,915	579,440	23,872	6,661	11,015	8,196	13,835	76,069	55,798	20,271
Insurance	7,247	16,437	22,821	8,530	108,110	1,017,134	41,092	12,013	16,947	12,132	26,515	131,492	96,051	32,441
Legal and professional fees	4,815	12,817	14,648	4,624	78,603	701,289	26,065	7,989	9,300	8,776	17,771	96,715	71,250	25,469
Commissions	2,149	5,482	2,234	1,952	24,499	115,426	4,883	1,917	920	2,346	1,142	3,954	2,631	1,323
Amortization	(*)	(*)	594	(*)	843	11,227	210	(*)	(*)	311	671	871	395	276
Pension and profit-sharing plans	98	126	615	131	3,072	11,818	703	275	(*)	(*)	(*)	1,860	1,010	850
Employee benefit programs	664	505	836	149	2,630	22,632	1,444	358	576	410	264	3,606	2,486	1,120
Interest	8,474	11,234	13,773	5,090	85,314	616,061	27,019	8,089	9,869	8,080	16,507	76,080	58,065	17,015
Bad debts	1,957	3,342	4,662	585	17,429	229,713	9,481	3,353	4,792	1,336	4,480	22,616	19,883	3,133
Depletion	(*)	—	(*)	—	604	3,076	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)
Other business deductions	9,633	28,071	32,392	11,373	214,912	1,734,096	53,857	14,913	19,554	16,390	39,091	161,845	132,731	48,914
Net profit (less loss)	10,076	29,729	33,241	12,355	225,251	1,798,363	55,251	15,196	19,643	20,412	38,109	184,370	134,542	49,828
Net profit	8,000	22,922	30,720	8,418	171,009	1,193,095	40,615	11,743	16,047	12,825	26,232	143,817	105,840	37,977
Net loss	2,076	5,907	2,521	3,939	54,242	605,264	14,636	3,453	3,596	7,587	11,877	40,553	28,702	11,851

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued														
		Retail trade—Continued													
		Automotive dealers and service stations													
	Total	New and used car dealers	Used car dealers	Gasoline service stations	Other automotive dealers	Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Drug stores and proprietary stores	Liquor stores	Used merchandise stores	Sporting goods and bicycle shops	Gift, novelty, and souvenir shops
	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Businesses With and Without Net Profit														
Number of businesses	251,725	12,889	32,664	163,755	42,417	61,405	98,656	177,814	83,870	18,519	23,560	65,418	32,174	28,973
Amounts														
Business receipts, total	35,739,360	3,575,919	2,987,442	25,558,619	3,617,380	3,660,694	5,840,130	9,541,298	3,762,329	2,641,475	2,967,450	1,142,921	1,161,155	748,247
Income from sales and operations	35,618,026	3,555,799	2,962,489	25,508,240	3,591,498	3,640,882	5,804,951	9,501,865	3,720,269	2,627,000	2,962,236	1,132,955	1,140,597	745,183
Other business income	121,334	20,120	24,953	50,379	25,882	19,812	35,179	39,413	42,060	14,475	5,214	9,966	20,558	3,064
Business deductions, total	33,738,524	3,497,882	2,871,831	23,943,694	3,425,117	3,348,863	5,386,784	8,827,988	3,466,063	2,390,170	2,824,112	1,055,698	1,082,155	714,701
Cost of sales and operations, total	28,685,827	3,044,871	2,457,558	20,512,649	2,670,749	2,399,992	3,910,365	5,182,896	2,092,550	1,817,127	2,417,448	710,570	814,958	466,080
Inventory, beginning-of-year	1,863,567	400,981	252,488	573,771	636,327	637,247	836,589	134,186	116,734	192,858	322,334	315,257	250,830	205,699
Purchases	27,242,195	2,673,351	2,184,879	19,823,106	2,560,859	2,400,874	3,560,959	4,412,596	1,875,020	1,792,397	2,378,943	682,552	843,639	450,226
Cost of labor	330,101	45,553	23,165	206,575	54,788	27,170	157,902	361,117	75,183	21,353	9,138	23,662	12,514	9,618
Material and supplies	229,489	18,275	69,124	111,640	30,450	35,332	143,900	141,226	31,171	9,288	3,055	14,415	13,431	8,077
Other costs	1,221,802	390,586	175,576	574,599	81,041	22,999	142,994	283,972	111,517	23,172	51,297	59,101	12,429	29,349
Less inventory, end-of-year	2,201,327	483,875	247,694	777,042	692,716	923,630	931,979	150,201	117,075	421,941	347,319	384,417	317,885	236,887
Depreciation	270,308	17,483	16,038	184,918	51,869	39,899	90,576	251,946	100,932	28,832	25,175	29,093	21,534	18,632
Taxes	488,725	30,791	30,731	360,354	66,849	82,091	120,636	336,978	186,664	50,775	67,824	22,061	21,863	16,971
Rent	508,696	20,416	29,984	303,297	54,999	144,919	125,977	406,280	120,257	51,131	50,423	44,770	25,613	50,676
Repairs	115,370	13,576	31,917	55,878	13,999	15,493	26,132	112,423	48,083	9,853	9,737	10,945	9,387	3,647
Salaries and wages	1,686,291	131,734	55,017	1,268,199	223,341	300,582	367,998	1,376,979	391,734	241,496	112,392	49,618	70,915	56,280
Insurance	222,182	19,966	20,434	141,916	39,864	34,133	62,717	106,502	50,156	23,218	15,181	14,964	9,534	155
Legal and professional fees	62,075	4,380	4,466	44,904	9,225	12,269	16,412	38,200	19,152	7,836	6,728	2,871	3,291	3,237
Commissions	51,035	13,255	19,322	9,379	9,079	4,869	43,404	13,167	672	(*)	(*)	5,762	3,691	1,125
Amortization	378	24s	(*)	(*)	(*)	692	(*)	2,263	815	(*)	992	(*)	(*)	(*)
Pension and profit-sharing plans	3,046	418	(*)	1,896	521	753	1,739	1,156	(*)	708	114	(*)	(*)	(*)
Employee benefit programs	7,141	3,604	(*)	1,976	1,489	1,165	2,599	4,579	1,311	1,088	130	(*)	(*)	(*)
Interest	170,327	43,029	28,572	52,818	45,908	24,345	55,174	91,009	47,052	16,412	19,865	11,012	11,177	9,114
Bad debts	64,214	6,490	9,697	36,625	11,402	5,675	25,212	4,879	2,156	5,629	1,373	1,846	867	586
Depletion	525	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	—	—
Other business deductions	1,300,384	147,623	157,795	769,308	225,658	282,396	517,253	896,728	404,290	128,276	95,688	152,051	88,402	78,417
Net profit (less loss)	2,000,836	78,037	115,611	1,614,925	192,263	311,811	453,346	713,310	296,246	251,305	143,338	87,223	79,000	33,546
Net profit	2,180,485	103,854	153,594	1,674,052	248,985	380,371	546,326	888,055	375,442	265,561	163,502	133,454	112,163	70,104
Net loss	179,649	25,817	37,963	59,127	56,722	68,560	94,980	174,745	78,196	14,256	20,164	46,231	33,163	36,558
Frequencies														
Number of businesses	251,725	12,889	32,664	163,755	42,417	61,405	98,656	177,814	83,870	18,519	23,560	65,418	32,174	28,973
Business receipts, total	248,006	12,475	32,298	161,812	41,421	60,740	97,739	174,857	83,161	18,043	23,302	64,143	31,264	28,749
Income from sales and operations	247,995	12,475	32,298	161,804	41,418	60,740	97,664	174,678	83,148	17,886	23,302	64,142	31,233	28,603
Other business income	32,917	2,538	4,335	20,423	5,621	7,455	11,753	27,564	22,409	5,025	3,688	5,207	4,194	2,464
Business deductions, total	250,671	12,878	32,063	163,343	42,387	61,248	97,994	177,303	83,721	18,519	23,560	64,651	32,098	28,973
Cost of sales and operations, total	239,468	11,396	30,994	158,304	38,774	56,844	90,361	169,148	81,830	17,567	23,249	60,302	30,529	27,095
Inventory, beginning-of-year	183,569	6,799	20,183	127,665	28,922	45,699	55,576	92,672	62,202	16,199	20,793	39,524	20,849	19,384
Purchases	222,484	9,428	27,209	151,113	34,735	52,904	76,348	152,006	78,081	17,460	22,376	53,918	27,651	23,011
Cost of labor	43,096	2,274	4,724	29,979	6,121	6,115	20,997	31,266	12,540	2,424	2,319	7,247	3,446	2,644
Material and supplies	63,097	2,494	11,996	39,210	9,397	13,431	29,295	57,055	22,408	3,698	5,717	16,247	7,345	9,313
Other costs	34,154	3,413	9,158	13,618	7,965	11,734	23,479	19,061	8,972	2,566	2,255	9,434	4,705	6,448
Less inventory, end-of-year	167,682	7,298	20,462	128,655	31,247	47,106	61,116	97,837	61,543	16,075	20,972	43,880	24,405	21,980
Depreciation	188,888	8,011	15,576	134,773	30,528	40,914	70,849	133,550	64,906	16,589	19,070	33,664	21,249	17,605
Taxes	219,375	9,688	26,657	150,089	32,941	49,370	77,081	158,465	78,065	18,065	22,303	44,081	25,809	20,983
Rent	163,268	6,070	16,470	117,646	23,082	43,886	59,401	120,633	49,341	13,402	15,606	35,392	14,236	19,169
Repairs	143,743	7,884	15,768	100,943	18,148	28,655	47,589	127,098	65,917	14,145	17,011	24,956	15,814	12,205
Salaries and wages	131,514	4,914	7,643	103,930	15,027	30,093	32,555	104,606	43,369	14,369	13,257	7,209	8,051	10,177
Insurance	191,012	9,309	21,732	131,143	28,828	44,642	65,003	122,149	59,571	16,963	19,049	33,603	19,945	18,661
Legal and professional fees	134,033	5,353	15,793	95,809	17,078	31,340	45,764	91,394	50,784	12,768	14,198	17,360	12,200	11,102
Commissions	19,933	3,176	9,476	3,713	3,568	2,482	10,317	3,842	811	(*)	(*)	4,794	1,786	2,[illegible]
Amortization	465	157	(*)	(*)	(*)	698	(*)	2,586	1,283	(*)	731	(*)	(*)	[illegible]
Pension and profit-sharing plans	3,029	146	(*)	2,087	623	759	1,255	715	(*)	666	137	(*)	(*)	[illegible]
Employee benefit programs	4,969	997	(*)	2,990	958	1,250	1,459	3,192	1,696	841	205	(*)	(*)	(*)
Interest	124,696	7,229	17,161	77,798	22,512	24,474	44,923	72,399	37,251	9,847	13,227	17,062	11,365	11,094
Bad debts	79,425	3,276	5,144	62,205	8,800	9,349	15,422	10,794	8,629	4,839	3,595	2,239	2,515	3,124
Depletion	708	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	—	—
Other business deductions	243,813	11,988	30,551	160,618	40,656	60,200	95,455	172,662	83,426	18,419	23,002	61,692	31,026	27,674
Net profit (less loss)	251,725	12,889	32,664	163,755	42,417	61,248	98,507	177,814	83,866	18,519	23,414	65,417	32,098	28,962
Net profit	202,004	8,967	21,163	144,057	27,817	42,507	66,954	123,497	59,671	15,716	18,892	37,796	17,951	14,142
Net loss	49,721	3,922	11,501	19,698	14,600	18,741	31,553	54,317	23,997	2,801	4,522	27,621	14,147	14,820

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued			Finance, insurance, and real estate										
	Retail trade—Continued		Wholesale and retail trade not allocable	Total	Finance			Insurance agents, brokers and service	Real estate					
	Direct selling organizations	Other retail trade			Total	Security, commodity brokers, and services	Other finance		Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Subdividers and developers, except cemeteries	Other real estate
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(78)	(77)	(78)	(79)	(80)	(81)
Businesses With and Without Net Profit														
Number of businesses	444,676	237,056	61,688	738,770	26,888	20,369	6,519	203,603	508,278	25,317	44,560	405,232	8,566	24,604
Amounts														
Business receipts, total	2,226,666	8,519,957	1,995,818	11,568,586	913,406	755,984	157,422	3,845,224	6,809,856	856,507	102,427	4,720,483	461,999	668,540
Income from sales and operations	2,187,262	8,477,053	1,983,986	11,344,922	895,291	744,148	151,143	3,781,899	6,667,732	846,297	96,820	4,629,338	436,550	858,727
Other business income	39,404	42,904	11,822	223,664	18,115	11,836	6,279	63,325	142,224	10,210	5,607	91,145	25,449	9,813
Business deductions, total	1,998,187	7,775,874	1,794,514	7,989,905	780,442	654,406	126,036	2,256,686	4,950,777	901,998	133,490	2,986,603	471,677	454,809
Cost of sales and operations, total	1,272,525	5,513,974	1,348,092	1,553,666	447,420	420,148	27,272	286,559	819,687	83,431	268	390,362	214,944	130,682
Inventory, beginning-of-year	80,698	1,047,571	135,059	199,478	7,802	5,301	(*)	(*)	190,609	8,542	—	101,803	75,312	(*)
Purchases	1,034,818	5,103,161	1,198,217	585,949	272,488	251,798	(*)	67,218	246,243	42,918	(*)	98,363	31,182	73,710
Cost of labor	9,359	147,658	23,031	44,498	1,607	(*)	(*)	8,368	34,523	2,755	139	15,388	(*)	4,322
Material and supplies	59,443	159,015	47,692	103,047	(*)	(*)	(*)	10,512	91,582	2,563	(*)	67,519	20,790	658
Other costs	183,173	256,526	92,148	825,970	169,325	163,482	5,863	200,442	456,203	45,291	(*)	205,553	156,615	48,736
Less: inventory, end-of-year	94,966	1,199,957	148,055	205,278	4,755	1,980	(*)	(*)	199,473	19,638	—	98,265	80,874	(*)
Depreciation	35,197	190,163	42,582	496,883	10,535	7,707	2,828	79,716	406,632	166,406	34,667	174,348	15,747	15,464
Taxes	17,961	172,930	30,036	249,841	7,994	5,304	2,690	34,774	207,073	96,611	16,507	71,967	13,851	8,137
Rent	43,915	258,038	29,558	322,366	19,772	14,260	5,512	124,875	177,919	15,854	3,885	138,018	5,493	14,669
Repairs	12,141	53,994	15,046	114,902	2,522	1,523	999	12,685	99,695	37,553	9,897	43,860	4,314	4,071
Salaries and wages	20,676	524,260	67,907	584,665	55,902	40,223	15,679	298,596	230,167	40,864	8,738	117,279	19,997	45,288
Insurance	12,337	79,759	14,441	129,617	4,683	2,683	2,000	33,631	91,303	18,237	4,605	42,931	3,081	22,468
Legal and professional fees	3,881	29,452	4,807	91,642	10,929	8,668	2,261	21,372	59,341	7,168	51	38,630	8,568	5,924
Commissions	30,451	92,931	21,130	936,408	10,514	8,898	1,616	328,662	596,232	8,606	(*)	526,487	7,060	53,984
Amortization	(*)	2,693	—	10,569	(*)	(*)	(*)	2,482	7,106	2,660	(*)	2,553	327	(*)
Pension and profit-sharing plans	(*)	1,518	(*)	7,865	641	545	(*)	3,352	3,892	(*)	—	2,142	(*)	454
Employee benefit programs	(*)	2,783	324	5,097	768	317	(*)	2,506	1,803	323	(*)	1,098	171	201
Interest	10,913	64,303	15,998	600,092	48,957	28,399	20,558	42,102	509,033	237,409	19,079	150,437	66,060	16,048
Bad debts	6,023	19,173	4,122	51,838	18,481	5,825	12,656	14,672	18,605	2,763	(*)	7,126	4,460	4,335
Depletion	(*)	(*)	124	1,507	1,266	1,262	(*)	(*)	159	(*)	(*)	(*)	(*)	(*)
Other business deductions	530,588	769,114	200,059	2,832,927	139,057	108,528	30,529	971,820	1,722,050	182,871	36,802	1,280,464	89,524	132,389
Net profit (less loss)	228,479	744,083	201,304	3,578,681	132,964	101,578	31,386	1,586,538	1,859,179	−45,491	−31,063	1,731,680	−9,678	213,731
Net profit	377,335	938,198	249,464	4,258,956	213,241	160,760	52,481	1,674,297	2,371,418	77,556	22,872	1,980,590	81,575	228,725
Net loss	148,856	194,115	47,160	680,275	80,277	59,182	21,095	87,759	512,239	123,047	54,035	248,910	71,253	14,994
Frequencies														
Number of businesses	444,676	237,056	61,688	738,770	26,888	20,369	6,519	203,603	508,279	25,317	44,560	405,232	8,566	24,604
Business receipts, total	439,712	230,575	58,888	699,473	23,686	18,094	5,592	201,197	474,590	24,522	44,369	374,781	8,425	24,493
Income from sales and operations	438,486	230,431	58,644	689,422	23,145	17,834	5,311	197,223	469,054	24,360	42,816	371,218	6,250	24,410
Other business income	43,064	19,587	4,263	52,869	3,000	2,044	956	14,979	34,890	2,759	8,237	19,547	1,664	2,663
Business deductions, total	436,394	234,369	58,212	725,119	25,410	19,428	5,982	198,390	501,319	24,807	44,228	389,460	8,535	24,288
Cost of sales and operations, total	295,430	201,968	38,098	39,032	1,560	1,236	324	10,255	27,217	2,607	165	17,708	3,967	2,750
Inventory, beginning-of-year	78,219	126,289	17,983	3,245	66	19	(*)	(*)	2,940	316	—	1,379	895	(*)
Purchases	222,507	170,524	28,553	5,984	124	65	(*)	1,444	4,416	472	(*)	2,510	589	750
Cost of labor	10,282	25,735	3,042	7,027	166	(*)	(*)	1,466	5,395	1,205	60	2,835	(*)	862
Material and supplies	75,731	64,698	10,091	15,072	(*)	(*)	(*)	4,911	9,713	1,469	(*)	6,554	1,774	848
Other costs	80,904	40,035	8,940	21,449	1,200	949	251	4,552	15,687	953	(*)	10,571	3,048	1,109
Less: inventory, end-of-year	100,892	141,233	20,093	2,781	69	17	(*)	(*)	2,484	327	—	1,189	932	(*)
Depreciation	110,552	150,204	28,046	358,326	11,933	9,025	2,908	107,121	239,272	20,875	28,438	171,329	4,520	14,110
Taxes	123,758	159,275	31,775	413,847	10,579	7,630	2,949	109,668	293,602	20,517	31,518	220,679	5,604	15,284
Rent	125,886	130,436	26,050	279,607	11,168	8,374	2,784	101,566	166,873	4,601	6,514	140,934	2,228	12,396
Repairs	43,973	93,583	19,011	178,016	2,911	2,699	1,212	40,400	133,705	16,406	28,267	80,222	2,049	6,761
Salaries and wages	13,038	57,428	9,791	87,488	2,735	1,468	1,267	40,485	44,268	4,143	12,938	19,489	1,124	6,574
Insurance	57,728	129,269	25,742	305,935	9,321	6,998	2,303	93,539	203,075	18,191	21,928	147,618	2,829	12,508
Legal and professional fees	52,142	87,049	16,744	218,975	9,926	7,611	2,315	67,231	141,818	8,209	509	120,052	3,807	9,241
Commissions	32,243	26,185	8,583	103,033	2,087	1,769	318	40,030	60,916	2,719	(*)	51,133	1,209	5,619
Amortization	(*)	2,213	—	2,925	(*)	(*)	(*)	1,032	1,743	383	(*)	566	35	(*)
Pension and profit-sharing plans	(*)	1,150	(*)	5,465	526	307	(*)	3,193	1,766	(*)	—	1,430	(*)	222
Employee benefit programs	(*)	2,897	365	5,735	567	316	(*)	3,424	1,744	44	(*)	1,181	60	445
Interest	52,945	77,173	15,603	166,706	6,739	4,848	1,891	48,269	111,698	15,913	13,904	71,194	4,640	5,047
Bad debts	28,677	24,327	3,081	34,997	1,571	384	1,187	23,554	9,872	992	(*)	5,578	218	3,070
Depletion	(*)	(*)	318	558	142	136	(*)	(*)	203	(*)	(*)	(*)	(*)	(*)
Other business deductions	419,790	225,342	56,572	709,017	24,353	19,004	5,349	193,971	490,693	23,523	40,967	394,588	7,814	24,000
Net profit (less loss)	442,432	236,629	61,683	738,546	28,868	20,349	6,519	203,463	508,215	25,317	44,560	405,174	8,560	24,604
Net profit	240,466	142,637	39,300	532,538	17,293	12,948	4,345	170,793	344,452	11,845	11,714	295,600	3,916	21,377
Net loss	201,966	93,992	22,383	206,008	9,575	7,401	2,174	32,870	163,763	13,472	32,846	109,574	4,644	3,227

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services													
		Hotels and other lodging places				Personal services						Business services		
	Total	Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Coin-operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Photographic studios, portrait	Beauty shops	Barber shops	Other personal services	Total	Advertising	Services to buildings
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Businesses With and Without Net Profit														
Number of businesses	2,943,592	79,515	42,186	37,329	607,596	28,879	53,966	33,298	218,660	99,005	173,788	542,900	23,438	81,468
Amounts														
Business receipts, total	51,340,474	1,817,907	1,214,963	602,944	6,675,450	472,996	1,111,762	496,741	2,315,324	829,226	1,449,401	8,498,345	610,797	878,347
Income from sales and operations	50,973,854	1,794,881	1,205,858	589,023	6,647,419	467,787	1,110,241	495,172	2,311,617	823,796	1,438,806	8,426,758	608,222	869,805
Other business income	366,620	23,026	9,105	13,921	28,031	5,209	1,521	1,569	3,707	5,430	10,595	69,589	4,475	8,542
Business deductions, total	34,169,607	1,796,366	1,186,967	609,399	4,991,630	455,769	954,669	414,105	1,692,705	414,977	1,059,405	4,610,424	509,740	619,210
Cost of sales and operations, total	9,490,964	334,768	195,343	139,425	1,392,180	62,134	298,758	157,534	432,299	67,558	373,897	1,528,278	293,436	191,498
Inventory, beginning-of-year	632,320	18,342	10,061	8,281	88,575	1,766	7,863	10,169	20,215	1,597	47,165	75,587	(*)	2,264
Purchases	4,527,271	237,448	132,431	105,017	468,214	14,785	49,847	74,901	89,332	9,535	229,819	559,320	82,631	17,685
Cost of labor	1,927,692	54,475	37,294	17,181	458,124	19,398	141,278	12,097	215,470	37,692	32,189	370,449	15,756	112,922
Material and supplies	1,620,170	24,762	15,861	8,901	287,269	20,610	65,452	36,506	109,336	17,827	37,538	247,964	38,157	46,388
Other costs	1,508,543	29,522	10,985	18,537	187,444	8,027	41,837	34,994	18,883	2,287	81,416	362,786	156,864	14,604
Less inventory, end-of-year	725,032	29,781	11,289	18,492	97,446	2,452	7,314	11,133	20,937	1,380	54,230	87,828	(*)	2,347
Depreciation	2,204,007	279,884	190,777	89,107	336,357	77,825	59,926	27,211	72,425	18,107	80,863	284,102	10,051	29,944
Taxes	1,140,295	140,087	92,058	48,029	188,900	13,727	39,523	11,833	72,235	17,615	33,969	103,219	4,649	19,152
Rent	2,333,063	40,912	24,558	16,354	460,257	55,940	78,413	19,410	169,238	35,038	82,218	238,701	19,919	15,875
Repairs	597,784	85,159	57,445	27,714	107,924	23,464	23,237	5,625	26,348	6,831	22,619	65,398	1,194	12,895
Salaries and wages	5,696,545	172,633	128,576	44,057	896,463	34,017	170,266	39,119	462,765	84,206	106,090	562,350	27,275	108,280
Insurance	818,406	53,859	35,236	18,623	98,679	11,174	23,968	6,133	26,187	8,476	22,742	77,328	2,953	18,538
Legal and professional fees	429,634	11,260	7,511	3,749	35,695	2,087	6,632	2,195	13,514	2,770	8,497	58,872	3,639	3,248
Commissions	345,434	2,690	1,862	828	66,643	5,790	2,590	9,718	30,257	9,800	8,488	116,129	14,116	12,054
Amortization	11,862	466	270	196	1,606	(*)	(*)	(*)	(*)	(*)	(*)	2,098	(*)	(*)
Pension and profit-sharing plans	58,417	(*)	(*)	—	2,329	(*)	(*)	(*)	(*)	(*)	1,280	3,751	(*)	(*)
Employee benefit programs	29,897	1,469	700	769	2,927	(*)	1,677	(*)	(*)	(*)	549	3,222	(*)	(*)
Interest	664,752	170,568	124,844	45,924	79,637	16,647	14,569	5,144	16,224	3,285	23,768	72,615	3,164	7,638
Bad debts	89,041	3,910	2,430	1,480	8,562	(*)	1,531	714	726	239	3,331	18,629	1,257	1,586
Depletion	2,164	(*)	—	(*)	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)
Other business deductions	10,277,542	498,678	325,537	173,141	1,295,392	152,790	233,489	128,757	369,350	102,149	308,857	1,475,102	127,478	197,590
Net profit (less loss)	17,170,867	21,541	27,996	−6,455	1,683,820	17,227	157,093	82,636	622,619	414,249	389,996	1,885,921	101,057	259,137
Net profit	18,757,316	203,407	134,268	69,139	1,828,202	52,535	188,168	104,947	848,307	418,514	415,733	2,177,561	120,321	269,501
Net loss	1,586,449	181,866	106,272	75,594	144,382	35,308	31,073	22,311	25,688	4,265	25,737	291,640	19,264	10,364
Frequencies														
Number of businesses	2,943,592	79,515	42,186	37,329	607,596	28,879	53,966	33,298	218,660	99,005	173,788	542,900	23,438	81,468
Business receipts, total	2,872,534	78,493	41,783	36,710	602,397	28,363	52,924	32,683	217,568	98,707	172,172	522,596	22,993	81,314
Income from sales and operations	2,864,583	78,291	41,581	36,710	601,912	28,214	52,924	32,683	217,568	98,707	171,836	519,589	22,963	80,773
Other business income	119,478	8,354	4,145	2,209	22,299	1,977	1,911	1,318	5,407	5,569	6,117	19,165	951	1,878
Business deductions, total	2,834,978	79,241	41,972	37,269	588,091	28,878	53,492	32,670	217,298	98,447	157,306	505,143	23,129	73,352
Cost of sales and operations, total	1,019,232	24,493	13,305	11,188	293,354	13,909	31,685	20,924	144,068	36,604	46,164	151,138	10,619	30,941
Inventory, beginning-of-year	266,153	7,610	4,598	3,012	83,824	2,230	4,402	5,815	51,879	5,790	14,108	20,884	(*)	3,326
Purchases	431,285	15,436	7,739	7,697	112,972	5,648	8,877	8,848	58,358	9,297	22,148	43,664	2,014	4,816
Cost of labor	208,785	6,524	4,302	2,222	45,846	2,240	11,655	3,425	18,178	3,710	8,640	38,304	1,678	11,100
Material and supplies	589,759	12,272	7,323	4,949	179,561	8,935	21,127	13,514	82,007	26,677	27,301	93,863	4,974	25,947
Other costs	237,855	4,407	2,434	1,973	55,598	3,295	10,426	5,854	19,882	4,474	11,867	43,361	5,992	5,392
Less inventory, end-of-year	284,811	7,536	4,235	3,301	86,079	2,703	3,962	6,353	52,365	5,877	14,819	24,925	(*)	4,259
Depreciation	1,804,315	69,898	39,468	30,430	378,660	20,576	37,742	26,034	156,860	50,504	80,944	264,418	10,426	38,029
Taxes	1,553,322	71,538	40,025	31,513	398,478	22,327	39,591	17,545	179,552	78,600	60,661	191,302	9,739	33749
Rent	1,373,228	19,037	10,850	8,187	310,085	20,287	31,878	16,416	114,829	73,214	53,461	232,929	15,100	26,545
Repairs	1,019,604	83,027	36,419	26,608	249,078	25,370	31,457	14,789	99,421	37,249	40,792	153,822	4,261	25,524
Salaries and wages	568,872	25,191	16,844	8,347	113,655	9,140	16,610	4,096	54,225	11,654	17,930	58,759	2,358	14,175
Insurance	1,458,615	64,600	36,650	27,950	318,478	22,200	36,244	16,350	134,333	47,212	62,139	207,712	2,204	35,951
Legal and professional fees	933,777	36,720	22,063	14,657	202,473	9,553	22,125	9,494	96,914	35,938	28,449	141,145	9,160	20,711
Commissions	105,042	3,259	2,237	1,022	16,005	1,089	2,162	2,105	4,996	1,707	3,946	29,485	3,426	2,704
Amortization	11,096	650	628	22	2,530	(*)	(*)	(*)	(*)	(*)	(*)	2,073	(*)	(*)
Pension and profit-sharing plans	47,853	(*)	(*)	—	2,329	(*)	(*)	(*)	(*)	(*)	837	2,209	(*)	(*)
Employee benefit programs	30,617	631	439	192	4,158	(*)	1,616	(*)	(*)	(*)	566	2,831	(*)	(*)
Interest	663,073	48,263	29,683	18,600	136,630	16,354	20,635	8,839	50,450	11,503	29,049	96,470	5,144	17,594
Bad debts	108,414	4,972	3,328	1,644	24,309	(*)	4,479	3,144	6,564	2,038	7,533	14,840	1,257	2,547
Depletion	2,036	(*)	—	(*)	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)
Other business deductions	2,762,598	78,084	41,597	36,487	574,508	28,325	52,200	31,503	214,259	96,232	151,989	467,036	22,143	71,464
Net profit (less loss)	2,940,714	79,484	42,186	37,298	606,937	28,879	53,966	33,141	218,660	98,791	173,500	541,544	23,289	81,468
Net profit	2,261,669	42,079	21,786	20,293	505,587	15,695	39,089	19,531	192,352	94,231	144,709	408,308	16,427	73,013
Net loss	879,045	37,405	20,400	17,005	101,350	13,184	14,897	13,610	26,308	4,560	28,791	133,236	6,862	8,455

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services—Continued										
	Business services—Continued		Automobile repair and services						Amusement and recreation services, including motion pictures		
	Management and public relations	Other business services	Total	Automobile repair shops			Automobile parking and other services	Miscellaneous repair services	Total	Producers, orchestras, and entertainers	Other amusement and recreation services
				Total	General automobile repair shops	Other automobile repair					
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
Businesses With and Without Net Profit											
Number of businesses	136,568	301,426	178,704	146,388	87,510	58,878	32,316	228,883	256,663	104,470	152,213
Amounts											
Business receipts, total	1,450,583	3,556,638	5,355,322	4,647,972	2,461,559	2,186,413	707,350	3,150,294	2,909,571	872,088	2,037,483
Income from sales and operations	1,421,819	3,529,010	5,317,501	4,815,393	2,434,854	2,180,539	702,108	3,139,677	2,846,264	854,507	1,991,757
Other business income	28,944	27,628	37,821	32,579	26,705	5,874	5,242	10,617	63,307	17,581	45,726
Business deductions, total	781,557	2,699,917	4,656,704	3,986,833	2,130,165	1,856,668	671,871	2,468,467	2,735,713	632,934	2,105,779
Cost of sales and operations, total	110,326	924,020	2,624,304	2,440,640	1,337,916	1,102,724	183,664	1,303,061	556,132	103,091	453,041
Inventory, beginning-of-year	5,268	64,071	190,284	172,132	116,441	55,691	18,152	167,543	55,965	(*)	55,138
Purchases	34,094	424,940	1,740,725	1,618,268	950,988	667,260	122,457	659,849	306,647	2,170	304,477
Cost of labor	26,793	214,998	389,881	361,349	175,879	185,470	28,532	144,678	95,992	56,031	39,961
Material and supplies	21,215	144,203	325,318	311,503	128,205	183,298	13,815	237,421	55,676	7,853	47,823
Other costs	37,469	151,849	184,444	161,813	69,429	72,384	22,631	60,463	113,390	37,913	75,477
Less inventory, end-of-year	5,514	76,041	206,348	164,425	123,026	61,399	21,923	166,899	71,536	(*)	69,635
Depreciation	41,205	202,902	216,663	129,120	73,352	55,768	67,543	119,547	250,347	42,200	208,147
Taxes	10,330	69,088	167,271	128,338	69,078	59,260	36,933	71,107	69,846	7,393	62,453
Rent	56,895	146,151	193,275	124,892	62,822	61,970	68,383	82,846	151,790	23,466	128,324
Repairs	6,616	44,603	77,858	39,865	21,476	18,389	37,993	35,197	85,815	9,946	75,869
Salaries and wages	54,729	372,063	563,759	489,702	219,746	269,953	74,057	240,563	222,758	44,806	177,952
Insurance	8,763	47,074	105,281	65,898	46,315	39,583	19,383	50,849	48,153	4,934	43,219
Legal and professional fees	24,493	27,294	22,133	19,055	9,571	9,484	3,078	12,613	25,252	10,288	14,964
Commissions	31,132	58,827	8,173	6,337	2,160	4,177	1,836	13,422	72,624	30,918	41,706
Amortization	820	1,106	(*)	(*)	(*)	(*)	(*)	(*)	1,736	(*)	1,328
Pension and profit-sharing plans	620	2,673	1,290	1,290	(*)	(*)	—	499	1,603	637	1,166
Employee benefit programs	509	2,679	3,922	3,273	1,061	2,212	(*)	1,398	687	158	529
Interest	17,634	44,179	68,158	40,760	21,603	19,177	27,378	25,535	50,669	5,039	45,850
Bad debts	6,715	9,071	10,132	8,883	5,524	3,359	1,249	4,839	4,266	1,001	3,265
Depletion	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other business deductions	401,837	748,097	595,724	468,399	258,658	209,741	127,325	506,845	1,196,212	348,609	847,603
Net profit (less loss)	669,006	656,721	696,818	661,139	331,394	329,745	35,479	681,827	170,658	239,154	—68,296
Net profit	764,172	1,023,567	806,063	718,116	366,428	351,690	87,945	746,942	637,279	301,195	336,084
Net loss	95,168	166,846	109,445	56,978	35,034	21,945	52,466	65,115	466,421	62,041	404,380
Frequencies											
Number of businesses	136,568	301,426	178,704	146,388	87,510	58,878	32,316	228,883	256,663	104,470	152,213
Business receipts, total	126,586	289,701	177,260	145,518	87,037	58,483	31,744	227,267	239,584	102,285	137,299
Income from sales and operations	127,387	288,466	177,200	145,516	87,033	58,483	31,684	227,267	237,731	101,215	136,516
Other business income	7,178	9,158	10,478	8,693	4,592	4,101	1,786	6,467	12,581	2,973	9,582
Business deductions, total	127,060	281,602	175,901	143,648	85,992	57,656	32,253	223,580	251,640	102,102	149,538
Cost of sales and operations, total	17,016	92,560	132,329	122,044	70,989	51,055	10,285	165,541	49,394	10,019	38,375
Inventory, beginning-of-year	2,480	14,585	51,092	49,109	30,662	18,447	1,983	67,650	14,225	(*)	13,663
Purchases	3,730	33,104	91,504	87,198	54,455	32,743	4,306	97,997	25,716	1,639	24,077
Cost of labor	3,918	21,610	38,869	35,603	18,622	15,981	3,266	26,371	9,780	2,943	6,837
Material and supplies	9,779	53,163	63,449	57,605	26,974	30,631	5,844	80,306	24,241	8,012	16,229
Other costs	6,243	25,734	25,260	23,101	10,456	12,645	2,158	27,328	10,274	3,154	7,120
Less inventory, end-of-year	2,427	17,671	52,398	50,309	30,620	19,689	2,089	73,164	14,638	(*)	13,697
Depreciation	59,877	158,086	135,254	110,949	84,894	48,055	24,305	149,703	150,873	65,580	94,293
Taxes	38,820	109,612	131,731	107,964	63,738	44,226	23,767	140,938	94,484	21,071	73,413
Rent	57,511	133,773	90,627	74,549	40,356	34,191	16,078	91,602	91,865	32,562	59,303
Repairs	23,174	80,863	81,357	62,018	35,216	26,802	19,339	78,911	97,070	36,650	60,420
Salaries and wages	8,322	33,904	44,818	37,465	19,382	18,083	7,353	27,409	31,236	8,877	22,359
Insurance	42,769	114,788	116,353	93,610	54,886	38,724	22,743	119,534	83,070	23,370	59,700
Legal and professional fees	32,832	78,442	73,494	64,766	36,146	28,620	8,728	67,558	61,608	24,024	37,585
Commissions	8,741	16,614	5,504	3,951	1,197	2,754	1,553	6,451	17,637	9,679	7,958
Amortization	700	799	(*)	(*)	(*)	(*)	(*)	(*)	754	(*)	592
Pension and profit-sharing plans	512	1,082	1,087	1,087	(*)	(*)	—	601	714	365	349
Employee benefit programs	551	1,813	3,141	2,966	1,460	1,506	(*)	1,259	296	192	104
Interest	18,398	55,334	69,018	54,972	30,229	24,743	14,046	60,133	43,987	13,124	30,873
Bad debts	2,002	6,942	17,921	16,157	5,826	6,331	1,764	13,270	5,234	1,045	4,189
Depletion	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other business deductions	122,162	271,267	169,757	136,530	83,360	56,170	30,227	214,905	247,408	100,589	146,819
Net profit (less loss)	136,538	300,249	178,704	146,388	87,510	58,878	32,316	228,883	256,636	104,440	152,196
Net profit	100,774	218,094	135,298	118,352	70,334	48,018	16,946	171,906	140,713	75,559	65,154
Net loss	35,764	82,155	43,406	28,036	17,176	10,860	15,370	56,977	115,923	28,881	87,042

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services—Continued												Nature of business not allocable
	Medical and health services				Legal services	Educational services	Engineering and architectural services	Accounting, auditing and bookkeeping services				Other services	
	Total	Offices of physicians	Offices of dentists	Other medical and health services				Total	Certified public accountants	Other accounting, auditing, and bookkeeping services			
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)		(117)	(118)
Businesses With and Without Net Profit													
Number of businesses	391,668	148,083	82,630	160,955	153,795	116,289	78,721	147,227	25,991	121,236		161,611	80,665
Amounts													
Business receipts, total	16,080,359	7,604,011	4,829,448	3,446,900	4,407,495	502,078	1,543,801	1,481,960	564,095	917,865		919,892	1,087,848
Income from sales and operations	16,003,658	7,760,022	4,818,082	3,425,554	4,382,716	498,696	1,530,854	1,478,351	562,917	915,434		907,081	1,073,678
Other business income	76,701	43,989	11,366	21,346	24,779	3,382	12,947	3,609	1,178	2,431		12,811	14,170
Business deductions, total	7,996,359	3,298,690	2,597,815	2,099,854	2,150,598	358,307	1,033,047	783,851	289,271	494,580		583,141	882,928
Cost of sales and operations, total	1,162,573	209,588	404,957	548,028	98,310	47,357	244,209	62,024	10,471	51,553		137,768	525,066
Inventory, beginning-of-year	16,630	2,873	1,936	11,821	(*)	4,363	1,837	(*)	—	(*)		12,908	53,152
Purchases	250,547	27,730	32,336	190,481	(*)	13,204	22,290	(*)	—	(*)		66,222	430,403
Cost of labor	210,411	46,464	60,803	103,144	26,293	8,978	112,974	44,016	(*)	36,733		11,421	22,569
Material and supplies	362,122	68,264	134,364	159,494	6,838	18,668	24,963	7,068	(*)	5,924		22,101	27,322
Other costs	341,633	67,076	176,221	98,336	63,904	6,032	87,791	9,238	(*)	7,194		41,896	63,121
Less inventory, end-of-year	18,770	2,819	703	15,248	(*)	3,888	5,846	(*)	—	(*)		16,780	71,501
Depreciation	439,547	186,928	142,836	109,783	101,175	38,706	45,441	54,499	17,893	36,606		37,739	46,455
Taxes	267,790	105,036	87,665	75,089	58,197	11,372	31,365	23,711	9,019	14,692		7,430	16,367
Rent	696,859	323,677	208,685	164,497	230,836	31,628	53,441	71,970	26,152	45,818		80,548	19,551
Repairs	89,044	34,402	22,101	32,541	14,896	11,337	8,544	8,502	2,015	7,487		7,110	16,692
Salaries and wages	1,998,635	883,559	676,238	438,838	517,745	47,720	245,943	215,175	104,258	110,917		12,781	42,036
Insurance	269,940	201,388	48,211	40,341	39,092	7,728	25,051	17,768	6,799	10,969		8,679	12,005
Legal and professional fees	136,949	79,375	33,947	23,627	68,561	2,842	36,919	9,271	3,530	5,741		9,267	6,368
Commissions	27,253	6,836	9,463	10,952	9,937	8,720	3,191	3,501	(*)	3,194		13,151	11,510
Amortization	2,209	802	594	813	302	(*)	(*)	(*)	(*)	(*)		(*)	(*)
Pension and profit-sharing plans	36,333	25,781	7,858	2,694	6,835	(*)	2,291	2,626	1,776	850		510	(*)
Employee benefit programs	10,419	5,365	1,722	3,332	1,793	(*)	1,523	1,655	963	692		127	(*)
Interest	125,613	35,426	49,232	40,955	28,263	10,227	14,762	12,488	4,673	7,815		5,987	20,475
Bad debts	8,399	2,267	1,455	4,657	3,854	357	3,687	1,278	(*)	862		1,128	2,479
Depletion	(*)	(*)	—	(*)	(*)	—	(*)	(*)	—	(*)		711	1,710
Other business deductions	2,704,730	1,198,175	902,851	603,704	970,752	138,369	316,205	297,601	100,748	196,853		281,932	161,754
Net profit (less loss)	8,084,000	4,505,321	2,231,633	1,347,046	2,256,897	143,771	510,754	698,109	274,824	423,285		336,751	204,920
Net profit	8,175,140	4,550,952	2,246,263	1,377,925	2,297,218	179,443	546,126	722,441	283,223	439,218		437,494	252,611
Net loss	91,140	45,631	14,630	30,879	40,321	35,672	35,372	24,332	8,399	15,933		100,743	47,691
Frequencies													
Number of businesses	391,668	148,083	82,630	160,955	153,795	116,289	78,721	147,227	25,991	121,236		161,611	80,665
Business receipts, total	388,081	146,129	82,138	159,814	151,430	115,188	73,522	146,740	25,778	120,962		149,976	76,821
Income from sales and operations	386,960	145,431	82,138	159,391	151,169	115,083	73,284	146,653	25,691	120,962		149,464	76,264
Other business income	15,754	7,937	3,306	4,511	7,331	4,973	3,224	3,889	995	2,894		4,982	3,387
Business deductions, total	382,797	146,430	82,602	153,765	149,527	110,374	76,970	139,305	25,693	113,612		152,399	67,192
Cost of sales and operations, total	95,506	27,442	31,800	36,264	13,208	21,964	18,339	12,456	1,302	11,154		41,512	27,917
Inventory, beginning-of-year	7,219	1,040	1,172	5,007	(*)	4,006	1,349	(*)	—	(*)		7,565	8,461
Purchases	21,112	3,069	4,071	13,972	(*)	7,363	3,220	(*)	—	(*)		11,022	16,313
Cost of labor	18,022	4,460	6,096	7,476	5,017	3,280	6,575	5,277	(*)	4,484		4,908	4,932
Material and supplies	86,306	19,538	25,467	21,301	6,735	13,775	12,356	9,435	(*)	8,743		27,460	10,229
Other costs	39,914	10,933	19,644	9,337	7,408	5,121	6,683	2,821	(*)	2,349		5,660	7,787
Less inventory, end-of-year	8,660	1,003	1,310	6,347	(*)	4,835	2,071	(*)	—	(*)		10,127	10,285
Depreciation	266,230	119,585	70,955	75,690	96,795	66,612	48,733	93,501	19,255	74,248		74,638	34,297
Taxes	275,752	114,778	73,975	86,999	81,931	34,701	37,216	56,348	14,200	44,128		36,287	28,911
Rent	220,095	94,917	61,765	63,413	99,320	40,552	37,942	68,783	16,084	52,699		70,391	19,740
Repairs	146,565	57,453	43,646	45,466	43,853	40,160	17,663	42,094	7,803	34,291		28,004	20,087
Salaries and wages	168,660	77,498	57,462	33,720	63,987	8,962	13,816	22,878	5,587	18,291		6,481	6,127
Insurance	276,238	123,014	74,693	78,531	88,569	43,762	33,333	62,984	14,188	48,796		46,982	25,745
Legal and professional fees	201,884	86,570	54,862	60,452	50,276	22,136	30,427	15,575	3,923	11,652		30,480	15,358
Commissions	8,318	1,867	944	5,487	2,620	3,446	1,052	2,472	(*)	2,362		8,793	2,066
Amortization	1,894	690	669	535	729	(*)	(*)	(*)	(*)	(*)		(*)	(*)
Pension and profit-sharing plans	33,127	20,275	8,978	2,874	4,642	(*)	620	1,744	886	858		445	(*)
Employee benefit programs	12,153	7,597	2,631	1,925	2,509	(*)	1,041	2,029	737	1,292		358	(*)
Interest	100,160	33,194	34,055	32,931	29,069	18,868	17,533	25,694	4,769	20,905		17,198	16,267
Bad debts	9,565	3,110	1,872	4,583	6,024	2,549	3,334	3,703	(*)	3,535		2,685	3,080
Depletion	(*)	(*)	—	(*)	(*)	—	(*)	(*)	—	(*)		283	463
Other business deductions	379,552	145,061	82,501	151,990	147,746	105,660	74,416	136,460	25,044	111,416		147,064	63,122
Net profit (less loss)	391,517	147,933	82,630	160,954	153,794	115,947	78,721	147,047	25,991	121,056		161,500	80,659
Net profit	357,006	131,585	79,031	146,390	132,203	89,773	58,364	126,409	21,450	104,959		94,023	61,025
Net loss	34,511	16,348	3,599	14,564	21,591	26,174	20,357	20,638	4,541	16,097		67,477	19,634

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	All nonfarm industries	Agriculture, forestry, and fishing										
			Total	Farms						Animal services, except veterinary	Landscape and horticultural services	Other agricultural services, forestry, and fishing
				Total	Field crop	Fruit, tree nut, and vegetable	Livestock	Animal Specialty	Other			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Businesses With Net Profit												
Number of businesses	7,406,112	5,704,658	1,835,859	1,701,454	995,353	96,557	531,200	14,023	84,321	17,644	55,994	80,567
Amounts												
Business receipts, total	285,049,587	236,395,847	51,790,589	48,653,940	23,801,357	3,204,138	17,363,216	344,798	840,431	243,033	967,794	1,925,822
Income from sales and operations	283,871,921	235,017,981	51,775,220	49,653,940	23,801,357	3,204,138	17,363,216	344,798	840,431	240,945	966,612	1,913,723
Other business income	1,377,666	1,377,666	15,369	—	—	—	—	—	—	2,088	1,182	12,099
Business deductions, total	227,368,848	192,053,906	37,639,817	35,314,942	17,813,841	2,303,209	14,376,165	254,944	566,683	185,274	717,084	1,422,507
Cost of sales and operations, total	148,990,930	125,524,233	24,197,906	23,372,587	10,561,038	1,600,611	10,817,258	163,270	410,418	34,379	297,163	493,767
Inventory, beginning-of-year	11,206,544	10,353,606	888,775	852,838	158,852	72,294	573,774	(*)	42,430	4,765	11,249	19,923
Purchases	105,185,243	100,893,131	4,682,694	4,272,112	742,796	132,485	3,263,953	14,781	88,097	21,075	137,146	252,351
Cost of labor	9,999,189	7,748,229	2,410,585	2,250,960	1,148,195	450,374	539,021	30,599	82,771	(*)	78,928	78,820
Material and supplies	8,943,464	7,643,310	1,133,258	1,000,154	476,195	128,364	354,609	17,402	23,564	8,993	43,182	83,029
Other costs	26,557,522	10,642,034	16,047,682	15,815,486	8,182,841	889,391	8,508,127	121,227	203,802	5,288	39,317	87,779
Less inventory, end-of-year	12,975,132	11,958,077	965,278	919,055	157,730	72,327	642,225	(*)	40,248	7,729	12,359	26,135
Depreciation	10,249,682	5,559,666	4,971,448	4,969,914	2,790,408	233,384	1,580,044	39,995	45,983	10,142	50,682	120,810
Taxes	5,579,155	3,329,085	1,316,929	1,249,870	772,343	101,463	334,850	4,001	36,993	5,260	23,556	38,343
Rent	6,501,492	5,146,002	1,397,656	1,353,480	901,987	110,591	322,712	4,042	14,156	8,200	11,664	24,304
Repairs	4,628,743	2,471,391	2,268,583	2,155,352	1,331,415	119,154	669,295	9,952	25,646	5,217	29,142	78,972
Salaries and wages	18,200,072	16,200,072	360,100	—	—	—	—	—	—	37,452	97,005	245,643
Insurance	3,311,950	2,829,158	745,449	682,792	429,853	51,490	168,609	3,326	9,512	3,751	23,464	35,442
Legal and professional fees	644,615	844,615	10,329	—	—	—	—	—	—	1,269	3,954	5,206
Commissions	1,837,931	1,837,931	10,319	—	—	—	—	—	—	2,093	1,255	8,971
Amortization	28,540	25,872	3,425	2,668	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Pension and profit-sharing plans	121,181	114,918	8,296	6,243	4,904	330	666	—	(*)	(*)	(*)	1,644
Employee benefit programs	161,921	158,945	4,275	2,978	1,348	231	805	(*)	(*)	(*)	(*)	571
Interest	3,606,840	1,896,302	1,749,897	1,710,538	964,051	82,758	633,628	10,374	19,727	3,213	7,041	29,105
Bad debts	303,089	303,089	2,888	—	—	—	—	—	—	(*)	856	1,717
Depletion	291,871	290,523	1,537	1,348	1,219	—	124	—	(*)	(*)	(*)	(*)
Other business deductions	24,807,358	24,719,962	670,979	97,454	84,315	3,175	18,181	(*)	1,734	73,547	170,750	339,127
Net profit	57,680,739	44,341,741	14,150,772	13,338,998	9,087,416	900,928	2,987,051	89,854	273,748	57,759	250,706	503,315
Frequencies												
Number of businesses	7,406,112	5,704,658	1,835,859	1,701,454	995,353	96,557	531,200	14,023	84,321	17,644	55,994	80,567
Business receipts, total	7,403,239	5,704,858	1,832,786	1,698,581	995,353	96,557	528,506	14,023	84,142	17,644	55,994	80,567
Income from sales and operations	7,387,199	5,688,818	1,832,621	1,698,581	995,353	96,557	528,506	14,023	84,142	17,644	55,845	80,551
Other business income	389,222	389,222	7,458	—	—	—	—	—	—	881	2,060	4,517
Business deductions, total	7,124,574	5,498,747	1,783,552	1,635,827	955,962	95,583	515,719	13,472	55,092	17,165	53,168	57,392
Cost of sales and operations, total	4,341,447	2,729,731	1,853,878	1,611,718	938,098	95,037	514,104	13,303	50,174	5,504	18,204	18,352
Inventory, beginning-of-year	1,161,392	1,129,048	38,731	32,336	8,875	3,089	15,586	(*)	4,426	1,766	2,156	2,473
Purchases	1,896,712	1,685,768	318,265	300,944	108,980	4,717	179,448	4,294	3,505	2,701	8,187	8,453
Cost of labor	1,578,817	610,582	962,358	968,235	563,483	82,251	324,258	8,960	11,293	(*)	7,564	5,659
Material and supplies	2,207,763	1,212,551	1,020,172	985,232	545,050	55,398	371,427	8,068	15,299	3,263	11,325	10,352
Other costs	2,260,109	853,052	1,619,394	1,607,057	937,270	84,792	511,769	13,298	40,938	1,646	4,649	4,832
Less inventory, end-of-year	1,215,525	1,192,171	40,494	33,354	9,066	3,268	17,792	(*)	2,881	1,819	2,268	3,038
Depreciation	4,755,623	3,442,194	1,407,077	1,313,429	757,219	78,670	437,145	12,170	30,226	10,140	40,137	43,371
Taxes	4,793,520	3,445,198	1,433,191	1,348,332	806,395	74,285	414,443	8,187	45,032	9,527	33,865	41,467
Rent	3,048,337	2,530,216	558,844	518,121	303,025	30,536	175,943	2,174	8,543	6,160	16,885	18,728
Repairs	3,539,484	2,278,709	1,341,713	1,260,775	724,364	71,937	433,521	6,812	24,141	8,281	35,875	38,782
Salaries and wages	1,389,089	1,369,089	31,641	—	—	—	—	—	—	4,803	9,756	17,072
Insurance	4,324,065	3,104,125	1,280,098	1,218,940	718,114	82,501	400,177	7,035	31,113	8,839	32,669	30,632
Legal and professional fees	2,096,007	2,096,007	46,817	—	—	—	—	—	—	8,296	18,476	22,045
Commissions	334,763	334,763	4,518	—	—	—	—	—	—	986	1,397	2,143
Amortization	22,122	21,972	1,160	250	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Pension and profit-sharing plans	85,537	80,782	9,359	4,755	3,322	426	964	—	(*)	(*)	(*)	1,272
Employee benefit programs	90,012	87,158	4,145	2,954	773	155	1,599	(*)	(*)	(*)	(*)	664
Interest	2,443,950	1,648,320	837,080	797,630	461,129	35,997	278,857	5,369	18,288	4,434	13,252	21,764
Bad debts	364,064	364,064	4,005	—	—	—	—	—	—	(*)	1,399	2,143
Depletion	33,629	31,753	2,229	1,876	1,848	—	199	—	(*)	(*)	(*)	(*)
Other business deductions	5,447,891	5,356,701	215,533	90,990	56,413	2,195	30,405	(*)	1,952	16,705	51,779	56,060
Net profit	7,406,112	5,704,658	1,835,859	1,701,454	995,353	96,557	531,200	14,023	84,321	17,644	55,994	80,567

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Mining			Construction									
						Special trade contractors							
	Total	Oil and gas extraction	Other mining	Total	General contractors and operative builders	Total	Plumbing, heating, and air conditioning	Painting, paper hanging, and decorating	Electrical work	Masonry, stonework, tile setting, and plastering	Carpentering and flooring	Miscellaneous special trade contractors	Contractors not allocable
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Businesses With Net Profit													
Number of businesses	37,930	34,131	3,799	765,813	133,634	589,741	62,295	103,270	48,210	60,782	185,289	129,875	42,438
Amounts													
Business receipts, total	2,375,881	1,894,801	481,080	29,109,250	11,142,139	16,818,783	3,105,845	1,729,852	1,903,497	2,319,794	2,547,362	5,212,433	1,148,328
Income from sales and operations	2,331,464	1,852,349	479,135	29,022,096	11,082,576	16,792,884	3,098,947	1,729,394	1,901,480	2,314,913	2,545,114	5,203,046	1,146,636
Other business income	44,397	42,452	1,945	87,154	59,563	25,899	6,898	(*)	2,017	4,881	2,248	9,387	1,692
Business deductions, total	1,732,748	1,358,502	374,246	24,066,022	9,791,797	13,371,468	2,585,944	1,249,204	1,556,970	1,900,277	1,769,195	4,309,878	902,757
Cost of sales and operations, total	392,318	264,723	127,595	15,928,723	7,344,421	8,017,028	1,806,609	622,758	1,049,186	1,112,926	1,089,430	2,336,119	567,274
Inventory, beginning-of-year	7,864	3,153	4,711	652,266	398,108	239,284	74,511	5,573	52,588	14,073	37,545	54,994	16,874
Purchases	82,459	31,658	50,801	4,957,031	1,543,784	3,274,811	1,087,052	134,609	546,592	300,628	317,030	888,900	138,436
Cost of labor	62,129	35,618	26,511	3,116,774	1,169,406	1,860,846	295,239	231,114	172,344	361,653	272,657	527,839	86,522
Material and supplies	41,872	30,956	10,916	4,346,017	2,081,102	2,047,418	302,347	177,690	280,079	321,391	330,417	635,494	207,497
Other costs	206,348	165,724	40,624	3,526,193	2,480,884	907,063	132,685	87,518	67,704	141,422	176,852	300,882	138,246
Less inventory, end-of-year	8,354	2,386	5,968	669,558	336,863	312,394	85,225	13,746	70,121	26,241	45,071	71,990	20,301
Depreciation	124,539	85,827	38,712	833,133	257,418	537,393	72,795	37,086	41,019	49,776	59,247	277,470	38,322
Taxes	81,753	67,962	13,791	540,432	162,922	359,394	66,008	39,522	46,361	57,408	30,589	119,506	18,116
Rent	38,289	25,596	12,693	308,637	109,732	168,319	28,164	19,661	15,343	18,522	16,029	90,600	10,586
Repairs	56,114	28,865	27,249	346,042	112,734	217,715	15,267	10,451	9,889	14,366	15,282	152,460	15,593
Salaries and wages	110,108	53,244	35,864	2,006,198	505,250	1,437,915	231,161	164,131	152,664	328,548	128,437	434,974	63,033
Insurance	26,107	15,610	10,497	464,890	141,079	307,451	51,731	31,444	28,783	43,426	34,164	117,903	16,360
Legal and professional fees	10,261	8,995	1,266	76,179	27,455	46,404	8,547	5,748	6,009	5,861	5,379	14,860	2,320
Commissions	10,908	8,059	2,849	83,560	42,053	36,276	1,493	8,639	4,855	2,367	6,491	12,431	5,231
Amortization	(*)	(*)	(*)	292	68	(*)	(*)	(*)	—	—	—	(*)	—
Pension and profit-sharing plans	568	496	(*)	16,073	4,896	10,969	2,498	766	2,652	2,420	(*)	1,654	(*)
Employee benefit programs	828	423	405	70,818	20,148	50,363	7,128	10,885	4,407	12,329	6,798	8,816	(*)
Interest	32,600	26,076	6,524	258,677	127,559	119,381	16,010	8,528	11,385	11,906	12,440	59,112	11,737
Bad debts	1,699	1,210	489	27,450	7,460	19,572	4,975	1,954	2,840	1,719	2,625	5,459	(*)
Depletion	276,897	251,497	25,400	2,396	226	(*)	(*)	—	—	(*)	(*)	(*)	(*)
Other business deductions	560,727	489,910	70,817	3,102,522	928,376	2,020,930	272,176	287,630	181,577	240,665	361,305	677,577	153,216
Net profit	643,133	536,299	106,834	5,043,228	1,350,342	3,447,315	519,901	480,648	346,527	418,517	778,167	902,555	245,571
Frequencies													
Number of businesses	37,930	34,131	3,799	765,813	133,634	589,741	62,295	103,270	48,210	60,792	185,289	129,875	42,438
Business receipts, total	37,930	34,131	3,799	765,813	133,634	589,741	62,295	103,270	48,210	60,792	185,289	129,875	42,438
Income from sales and operations	37,876	34,077	3,799	765,115	133,626	589,051	62,295	103,270	47,997	60,643	185,289	129,547	42,438
Other business income	4,191	4,012	179	29,279	10,263	18,441	4,152	(*)	2,095	2,146	3,655	5,617	575
Business deductions, total	36,829	33,215	3,614	726,478	130,167	557,581	61,634	97,358	46,382	57,406	169,376	125,425	38,730
Cost of sales and operations, total	8,636	7,056	1,580	460,605	94,144	345,488	54,987	62,559	38,069	36,675	73,238	79,960	20,973
Inventory, beginning-of-year	638	421	217	71,040	10,561	58,956	21,771	3,922	14,902	2,189	4,567	11,605	1,523
Purchases	1,231	508	723	172,293	31,260	134,058	33,956	16,667	20,213	10,043	12,536	31,643	6,975
Cost of labor	1,562	873	689	176,030	45,710	123,123	18,721	18,956	10,396	17,292	26,565	30,193	7,197
Material and supplies	2,085	1,342	743	278,500	58,504	206,722	25,787	40,430	18,179	24,290	49,526	48,510	13,274
Other costs	5,891	5,389	502	143,673	39,626	97,349	14,353	16,973	11,058	12,603	18,772	23,390	6,698
Less inventory, end-of-year	634	417	217	75,660	10,850	62,955	22,482	3,861	15,500	2,318	5,395	13,399	1,855
Depreciation	27,103	25,002	2,101	460,578	96,663	341,260	48,110	46,758	30,511	34,360	88,471	93,050	22,655
Taxes	20,651	18,306	2,345	442,849	95,821	324,471	50,806	48,493	35,259	34,798	69,736	85,379	22,557
Rent	9,335	7,764	1,571	249,252	57,269	181,305	25,840	33,176	17,578	22,025	34,978	47,908	10,676
Repairs	9,048	7,152	1,896	293,974	61,221	218,017	28,167	25,807	17,743	22,562	55,366	66,372	14,736
Salaries and wages	4,715	3,732	983	163,160	35,438	120,579	20,725	13,783	15,087	18,047	16,335	34,602	7,143
Insurance	11,381	9,006	2,375	452,510	97,026	332,810	49,600	42,154	32,867	33,619	78,303	85,967	22,674
Legal and professional fees	9,975	6,550	1,425	287,452	65,670	209,732	30,619	33,918	19,062	22,789	45,591	57,733	12,050
Commissions	620	540	80	27,286	8,947	17,528	1,791	3,608	1,646	1,371	3,263	5,847	813
Amortization	(*)	(*)	(*)	684	49	(*)	(*)	(*)	—	—	—	(*)	—
Pension and profit-sharing plans	138	131	(*)	6,711	1,321	5,222	1,533	955	888	1,089	(*)	395	(*)
Employee benefit programs	179	87	92	18,838	4,430	15,234	3,239	2,517	1,958	3,398	1,567	2,555	(*)
Interest	7,997	6,771	1,226	255,143	66,133	178,088	24,772	21,276	17,013	18,850	35,677	59,500	10,922
Bad debts	1,512	1,186	326	28,103	4,897	22,609	6,633	1,536	2,734	1,413	3,850	6,443	(*)
Depletion	24,698	23,487	1,211	608	38	(*)	(*)	—	—	(*)	(*)	(*)	(*)
Other business deductions	34,572	31,308	3,264	707,372	126,583	543,306	60,020	94,413	45,260	56,011	164,280	123,322	37,483
Net profit	37,930	34,131	3,799	765,813	133,634	589,741	62,295	103,270	48,210	60,782	185,299	129,875	42,438

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing					Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade			
												Wholesale		
	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries	Total	Local and interurban passenger transit	Trucking and warehousing	Other transportation	Communication, electric, gas and sanitary services	Total	Total	Motor vehicles and automotive equipment	Lumber and construction materials
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Businesses With Net Profit														
Number of businesses	149,356	39,830	27,950	20,256	61,320	266,759	42,003	189,542	18,536	15,678	1,495,363	262,964	14,947	8,950
Amounts														
Business receipts, total	7,976,430	1,974,878	1,070,221	1,197,403	3,733,930	8,572,200	502,996	6,826,614	890,248	352,341	127,107,364	30,532,332	1,749,271	763,002
Income from sales and operations	7,954,390	1,971,466	1,069,413	1,189,010	3,724,501	8,537,558	500,695	6,802,163	883,207	351,493	126,424,147	30,280,378	1,740,115	759,795
Other business income	22,040	3,410	808	8,393	9,429	34,642	2,301	24,451	7,042	848	683,217	251,956	9,156	3,207
Business deductions, total	6,655,160	1,670,493	960,631	944,885	3,179,151	6,962,299	353,571	5,623,809	723,393	261,526	115,464,012	27,311,536	1,558,563	872,925
Cost of sales and operations, total	3,985,092	791,165	440,862	549,598	2,213,467	1,573,658	19,560	1,154,044	354,001	47,053	93,009,176	23,005,814	1,271,750	549,899
Inventory, beginning-of-year	276,222	37,125	16,759	36,803	185,536	14,857	(*)	8,803	4,758	(*)	8,713,422	1,577,154	175,174	33,748
Purchases	2,398,952	366,627	230,175	259,728	1,540,221	756,896	(*)	573,141	159,372	15,857	87,571,351	21,115,293	1,172,953	459,712
Cost of labor	820,462	157,594	81,813	166,714	414,341	215,289	(*)	195,112	7,134	11,580	1,584,867	308,343	18,198	14,658
Material and supplies	439,798	111,715	72,726	71,398	183,959	121,220	2,020	99,795	13,211	8,194	1,203,057	333,263	34,421	26,511
Other costs	375,757	141,539	64,366	73,779	96,073	482,974	6,540	286,583	175,947	13,804	4,051,548	1,518,730	67,460	56,126
Less: inventory, end-of-year	326,099	35,635	24,976	58,925	206,663	17,478	(*)	10,390	6,419	(*)	10,145,099	1,647,969	197,457	42,854
Depreciation	339,424	148,931	45,818	54,381	92,284	739,135	35,638	639,492	29,043	34,962	1,455,609	312,530	17,312	10,439
Taxes	192,015	47,664	24,470	30,803	79,278	326,542	12,953	279,813	24,286	11,490	2,034,519	285,821	17,148	10,929
Rent	171,449	34,881	37,877	24,915	74,076	249,972	23,396	185,400	22,563	8,613	2,141,084	231,209	14,989	5,043
Repairs	160,026	102,911	10,942	10,834	35,441	873,743	28,752	809,454	17,415	18,122	606,730	145,509	6,937	4,870
Salaries and wages	619,008	190,445	100,197	99,437	228,929	799,993	85,253	575,688	89,813	49,239	8,675,113	922,837	83,840	32,878
Insurance	123,312	37,013	16,359	20,915	49,325	289,258	23,216	241,276	14,866	9,900	860,427	169,091	15,183	6,355
Legal and professional fees	25,352	3,865	4,540	1,718	12,229	28,074	1,554	19,568	5,040	1,912	255,832	46,050	3,336	779
Commissions	52,527	9,625	7,621	5,435	29,846	72,077	2,908	60,195	8,317	2,857	461,998	211,853	17,461	3,279
Amortization	535	(*)	(*)	(*)	267	318	—	(*)	(*)	(*)	11,731	3,699	(*)	(*)
Pension and profit-sharing plans	3,203	(*)	(*)	668	1,815	3,979	(*)	3,509	364	(*)	23,529	9,575	396	(*)
Employee benefit programs	9,076	2,439	1,033	1,358	4,246	7,820	(*)	6,245	1,105	(*)	36,135	6,853	1,113	183
Interest	83,430	25,814	11,924	14,585	31,127	170,429	7,076	144,245	10,328	8,782	628,989	117,004	7,723	3,932
Bad debts	13,681	1,760	2,755	2,945	6,231	6,181	(*)	4,430	1,433	158	164,549	48,095	3,654	1,170
Depletion	1,356	(*)	—	—	(*)	428	(*)	—	—	(*)	4,941	2,754	—	(*)
Other business deductions	885,862	284,402	155,856	124,949	320,456	2,018,881	113,900	1,690,023	146,563	66,105	7,071,851	1,790,942	97,540	42,787
Net profit	1,321,270	304,383	209,590	252,518	554,779	1,609,901	148,425	1,202,805	166,856	90,815	11,643,352	3,220,796	190,708	90,077
Frequencies														
Number of businesses	149,356	39,830	27,950	20,256	61,320	266,759	42,003	189,542	19,536	15,678	1,495,363	262,964	14,947	6,950
Business receipts, total	149,356	39,830	27,950	20,256	61,320	266,758	42,003	189,542	19,536	15,678	1,495,363	262,964	14,947	6,950
Income from sales and operations	149,356	39,830	27,950	20,256	61,320	266,253	42,003	189,215	19,357	15,678	1,492,567	261,295	14,798	6,945
Other business income	9,399	2,405	1,267	1,297	4,429	11,706	2,745	7,025	1,166	770	193,654	28,669	3,122	749
Business deductions, total	148,679	39,115	27,688	20,043	59,832	260,882	40,744	185,851	19,065	15,402	1,470,068	255,820	14,424	6,622
Cost of sales and operations	112,147	22,227	22,115	15,841	51,864	52,612	3,044	39,417	5,648	4,503	1,208,200	150,281	11,557	3,730
Inventory, beginning-of-year	44,633	5,333	8,489	5,252	25,560	4,560	(*)	2,248	1,815	(*)	787,486	80,331	9,199	1,311
Purchases	66,652	10,512	13,347	9,145	33,648	16,873	(*)	12,238	2,968	734	1,069,717	129,213	10,669	2,878
Cost of labor	41,540	8,975	5,438	6,515	20,612	18,949	(*)	18,495	818	1,427	178,170	26,807	1,949	1,011
Material and supplies	59,023	6,948	12,842	10,259	26,974	19,820	1,513	14,570	1,352	2,385	341,187	35,873	2,820	1,078
Other costs	35,779	7,329	7,219	7,091	14,139	18,181	1,561	12,795	1,904	1,931	221,435	39,446	3,052	973
Less: inventory, end-of-year	48,341	4,772	9,841	5,858	28,070	4,733	(*)	2,109	1,903	(*)	923,355	64,699	9,069	1,505
Depreciation	111,756	31,439	19,900	16,943	43,474	194,092	24,191	146,111	11,562	12,128	938,450	158,113	9,720	3,840
Taxes	101,291	27,460	19,888	15,409	39,534	208,824	29,992	156,229	11,627	10,976	1,054,532	155,919	10,496	4,584
Rent	65,771	9,947	14,622	10,217	30,985	95,066	14,827	65,635	8,781	5,823	790,993	133,971	7,038	2,557
Repairs	81,030	27,808	14,520	10,758	27,843	188,174	27,777	141,479	9,352	9,566	721,023	101,788	6,911	2,826
Salaries and wages	36,866	10,897	7,137	5,137	13,895	56,200	6,188	41,218	5,163	3,721	513,158	55,213	4,901	1,303
Insurance	93,341	25,572	17,238	14,579	35,952	194,556	27,059	146,546	10,830	10,021	907,984	146,792	10,575	3,985
Legal and professional fees	63,432	14,465	13,143	10,971	24,853	95,183	10,356	71,410	7,272	8,145	651,872	108,025	7,579	2,343
Commissions	16,277	2,036	3,940	2,347	7,954	16,660	1,278	12,541	1,915	926	106,673	33,343	1,763	885
Amortization	853	(*)	(*)	(*)	135	517	—	(*)	(*)	(*)	9,369	1,043	(*)	(*)
Pension and profit-sharing plans	1,546	(*)	(*)	627	607	2,169	(*)	1,709	176	(*)	15,393	4,148	249	(*)
Employee benefit programs	4,329	522	925	574	2,408	2,882	(*)	2,038	200	(*)	25,304	5,277	620	219
Interest	65,100	19,292	11,267	9,974	24,567	123,178	9,347	101,496	6,391	5,946	537,962	93,349	6,399	2,588
Bad debts	10,482	1,263	2,812	1,370	5,037	5,523	(*)	3,034	1,328	499	203,546	24,723	2,725	269
Depletion	242	(*)	—	—	(*)	420	—	(*)	—	(*)	3,189	804	—	(*)
Other business deductions	143,220	38,824	27,174	19,858	57,366	256,968	39,576	183,725	18,841	14,826	1,436,670	250,760	14,264	6,399
Net profit	149,356	39,830	27,950	20,256	61,320	266,759	42,003	189,542	19,536	15,678	1,495,363	262,964	14,947	8,950

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale trade—Continued					Wholesale and retail trade—Continued									
							Retail trade								
							Building materials, hardware, garden supply, and mobile home dealers					Food stores			
	Farm machinery and equipment	Other machinery, equipment, and supplies	Groceries and related products	Farm—product raw materials	Other wholesale trade	Total	Total	Building materials and supply stores	Hardware stores	Retail nurseries, garden supply stores, and mobile home dealers	General merchandise stores	Total	Grocery stores	Other food stores
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
Businesses With Net Profit															
Number of businesses	8,000	22,922	30,720	8,416	171,009	1,193,099	40,615	11,743	16,047	12,825	26,232	143,817	105,840	37,977
Amounts															
Business receipts total	2,010,419	2,070,263	5,828,023	4,162,779	13,948,575	94,811,221	4,416,690	1,548,917	1,695,094	1,172,679	2,508,390	18,523,538	15,401,696	3,121,842
Income from sales and operations	1,991,768	2,042,676	5,818,157	4,144,141	13,783,724	94,389,940	4,388,753	1,537,979	1,688,246	1,162,528	2,495,695	18,471,875	15,354,255	3,117,620
Other business income	18,651	27,587	9,866	18,638	164,851	421,281	27,937	10,938	8,848	10,151	12,695	51,663	47,441	4,222
Business deductions total	1,870,040	1,733,547	5,504,504	4,041,779	11,930,178	86,637,129	3,955,602	1,396,357	1,481,449	1,077,796	2,300,579	17,451,341	14,603,675	2,847,666
Cost of sales and operations total	1,635,055	1,302,284	4,942,324	3,934,346	9,470,156	68,818,016	3,086,876	1,098,188	1,148,419	840,269	1,831,347	14,932,210	12,677,127	2,255,083
Inventory, beginning-of-year	301,737	125,160	128,748	165,570	847,017	7,033,681	691,098	201,309	362,687	127,102	337,855	923,740	848,423	75,317
Purchases	1,655,134	1,149,043	4,404,408	3,389,782	8,884,261	65,404,207	2,942,590	997,992	1,150,465	794,133	1,925,111	14,460,722	12,379,361	2,081,361
Cost of labor	28,903	43,890	76,763	10,089	114,843	1,254,375	82,354	37,417	21,086	23,851	15,685	144,592	75,627	68,965
Material and supplies	7,917	48,452	74,976	37,442	105,544	856,384	48,638	29,187	3,268	16,183	3,685	105,634	87,964	37,670
Other costs	50,603	101,660	394,342	341,769	505,770	2,455,359	95,684	41,287	14,694	39,703	26,376	329,469	258,608	70,861
Less: inventory, end-of-year	409,239	163,921	136,913	110,306	787,279	8,185,990	773,488	209,004	403,781	160,703	377,365	1,031,947	952,856	79,091
Depreciation	17,099	26,175	46,409	19,984	175,112	1,112,594	61,711	21,584	17,567	22,560	24,745	172,357	129,561	42,796
Taxes	19,539	23,750	31,496	8,302	174,657	1,723,506	84,898	32,216	34,282	18,400	37,704	260,687	219,068	41,619
Rent	4,817	28,460	29,583	8,075	140,222	1,891,595	55,710	15,320	27,144	13,246	35,705	239,277	166,469	72,808
Repairs	8,988	10,067	23,860	10,300	82,487	448,998	26,733	9,251	5,632	11,850	7,237	82,180	61,495	20,685
Salaries and wages	71,306	94,099	157,551	32,912	450,453	5,697,885	275,326	98,309	122,535	54,482	115,872	817,917	624,514	193,403
Insurance	11,756	16,385	26,589	8,411	84,412	679,877	44,236	15,204	16,251	12,781	15,149	87,390	66,700	20,690
Legal and professional fees	1,902	5,261	5,226	2,310	27,245	206,228	7,204	2,751	2,213	2,240	3,619	26,426	19,485	6,941
Commissions	5,674	19,319	8,609	11,479	145,834	232,512	12,428	2,163	1,205	9,060	2,079	9,250	5,379	3,871
Amortization	(*)	(*)	931	(*)	2,248	8,032	186	(*)	(*)	(*)	(*)	479	307	172
Pension and profit-sharing plans	598	684	1,116	208	8,265	13,791	1,208	581	(*)	(*)	(*)	2,758	1,475	1,283
Employee benefit programs	1,181	809	2,027	173	3,467	28,858	2,417	698	(*)	598	222	8,749	4,549	2,200
Interest	10,805	12,641	13,582	9,617	58,704	501,340	35,978	9,685	10,681	15,612	13,289	69,490	58,074	11,416
Bad debts	4,856	7,881	6,058	1,404	23,072	133,944	14,510	9,270	3,790	1,450	1,597	11,022	9,477	1,545
Depletion	(*)	—	—	—	2,461	2,063	(*)	(*)	(*)	—	—	(*)	—	(*)
Other business deductions	78,452	185,694	209,144	93,942	1,083,383	5,137,898	245,833	80,781	90,008	75,044	111,702	732,939	559,848	173,091
Net profit	140,379	336,716	323,519	121,000	2,018,397	8,174,092	461,088	152,560	213,645	94,883	207,811	1,072,197	798,021	274,176
Frequencies															
Number of businesses	8,000	22,922	30,720	8,416	171,009	1,193,099	40,615	11,743	16,047	12,825	26,232	143,817	105,840	37,977
Business receipts total	8,000	22,922	30,720	8,416	171,009	1,193,099	40,615	11,743	16,047	12,825	26,232	143,817	105,840	37,977
Income from sales and operations	8,000	22,916	30,720	8,415	169,501	1,192,188	40,615	11,743	16,047	12,825	26,232	143,817	105,840	37,977
Other business income	1,985	2,929	2,769	1,156	15,979	162,612	8,270	2,456	3,731	2,083	4,478	22,958	19,709	3,249
Business deductions total	7,991	22,594	30,462	8,249	165,478	1,178,424	40,412	11,743	16,047	12,622	26,019	143,638	105,840	37,798
Cost of sales and operations total	7,103	14,857	24,178	5,857	82,999	1,036,795	37,317	11,206	15,616	10,495	25,312	141,381	105,264	36,123
Inventory, beginning-of-year	5,984	7,835	9,635	1,807	44,560	696,075	29,555	8,658	14,778	6,118	23,030	113,629	91,832	21,797
Purchases	6,740	12,959	20,355	4,203	70,361	924,949	34,922	9,671	15,600	9,651	24,868	134,194	101,793	32,401
Cost of labor	1,995	3,514	4,317	613	13,408	149,780	7,518	3,095	2,812	1,611	2,534	15,550	10,888	4,662
Material and supplies	1,776	4,305	4,548	628	20,710	298,990	9,008	3,545	1,951	3,512	5,776	41,722	28,825	12,897
Other costs	2,225	5,329	5,714	2,381	19,772	176,681	10,510	4,056	3,712	2,742	5,166	12,762	8,584	4,178
Less: inventory, end-of-year	6,097	8,520	10,549	1,902	47,057	727,344	29,143	8,236	14,660	6,247	23,609	115,167	92,353	22,814
Depreciation	6,367	14,385	21,947	4,698	95,156	764,916	30,486	8,614	13,292	8,580	19,276	114,271	86,774	27,497
Taxes	6,326	13,004	23,536	4,117	93,766	878,759	33,823	9,787	15,174	8,862	22,859	133,841	100,558	33,283
Rent	3,768	14,105	16,431	3,339	86,735	641,821	21,944	6,314	10,362	5,268	15,108	76,675	52,436	24,238
Repairs	4,759	6,824	14,649	3,291	62,528	607,067	24,830	6,806	11,064	6,960	15,155	104,035	78,591	25,444
Salaries and wages	3,772	4,757	8,961	2,083	26,436	451,695	19,514	5,989	9,609	4,017	9,944	61,614	45,658	15,956
Insurance	5,615	13,633	21,726	4,258	87,000	743,182	30,727	9,554	14,234	6,939	19,601	106,927	79,497	27,430
Legal and professional fees	3,668	11,079	14,170	3,245	65,941	533,208	19,349	6,101	7,481	5,767	13,040	79,489	59,228	20,261
Commissions	2,054	4,943	1,991	1,567	20,150	69,203	3,828	1,253	732	1,843	810	2,770	1,810	960
Amortization	(*)	(*)	411	(*)	437	8,326	208	(*)	(*)	(*)	(*)	564	348	216
Pension and profit-sharing plans	98	126	605	124	2,848	11,018	700	275	(*)	(*)	(*)	1,840	990	850
Employee benefit programs	677	490	813	144	2,314	19,662	1,137	358	(*)	106	263	3,336	2,217	1,119
Interest	5,334	9,299	13,100	2,874	53,755	435,307	20,507	7,167	8,226	5,114	12,046	60,165	46,659	13,506
Bad debts	1,714	2,256	4,183	533	13,043	176,517	8,142	3,066	4,422	654	3,146	18,051	15,478	2,573
Depletion	(*)	—	—	—	584	2,071	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Other business deductions	7,776	22,411	30,050	7,460	162,400	1,151,196	39,796	11,527	15,969	12,300	25,434	142,409	105,090	37,319
Net profit	8,000	22,922	30,720	8,416	171,009	1,193,099	40,615	11,743	16,047	12,825	26,232	143,817	105,840	37,977

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued														
	Retail trade—Continued														
	Automotive dealers and service stations					Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Drug stores and proprietary stores	Liquor stores	Used merchandise stores	Sporting goods and bicycle shops	Gift, novelty, and souvenir shops
	Total	New and used car dealers	Used car dealers	Gasoline service stations	Other automotive dealers									
	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Businesses With Net Profit														
Number of businesses	202,004	8,967	21,163	144,057	27,817	42,507	66,954	123,497	59,871	15,718	18,892	37,796	17,951	14,142
Amounts														
Business receipts, total	32,943,666	3,084,760	2,521,983	24,279,779	3,057,144	3,152,448	5,196,658	8,035,130	3,137,880	2,499,773	2,649,523	935,781	976,511	564,683
Income from sales and operations	32,837,440	3,067,527	2,501,241	24,231,629	3,037,043	3,134,599	5,164,926	8,004,937	3,105,649	2,486,761	2,645,188	927,722	956,699	562,353
Other business income	106,226	17,233	20,742	48,150	20,101	17,849	31,732	30,193	32,231	13,012	4,335	8,059	19,812	2,330
Business deductions, total	30,763,181	2,980,906	2,368,389	22,605,727	2,808,159	2,772,077	4,648,332	7,147,075	2,762,438	2,234,212	2,486,021	802,327	864,348	494,579
Cost of sales and operations, total	26,250,275	2,626,313	2,034,684	19,393,772	2,195,506	2,011,698	3,438,227	4,282,073	1,726,956	1,703,742	2,140,488	555,230	662,589	343,407
Inventory, beginning-of-year	1,489,309	322,256	182,964	522,617	461,472	648,176	711,626	106,044	92,600	353,892	275,912	189,132	194,655	132,390
Purchases	25,072,055	2,333,384	1,828,374	18,765,077	2,145,229	2,041,531	3,132,998	3,654,611	1,583,463	1,691,923	2,121,095	522,033	685,128	336,950
Cost of labor	288,066	39,502	15,935	185,557	47,072	24,126	144,578	296,811	55,700	16,835	7,379	19,450	8,680	5,020
Material and supplies	189,572	10,586	56,113	102,294	20,579	30,655	26,426	113,597	24,733	9,132	2,585	11,866	11,228	5,696
Other costs	1,082,361	322,207	144,954	547,665	67,535	16,540	125,604	225,037	56,765	22,017	44,831	37,408	11,951	26,736
Less: inventory, end-of-year	1,871,088	401,622	193,656	729,438	546,372	749,330	803,005	114,427	96,305	390,057	311,114	224,659	249,053	163,585
Depreciation	232,847	14,581	10,733	166,591	40,942	30,930	71,390	189,022	74,064	26,496	21,569	19,033	13,633	10,013
Taxes	443,178	24,990	25,533	336,853	55,802	69,042	102,062	272,056	150,049	47,301	56,174	16,749	17,496	10,700
Rent	557,691	14,053	23,238	478,882	41,718	112,619	98,137	323,277	88,444	46,150	42,382	30,505	19,826	29,804
Repairs	95,096	10,814	21,436	50,912	11,934	12,317	20,321	88,141	33,223	9,102	7,975	7,045	6,342	2,193
Salaries and wages	1,562,463	107,921	59,048	1,200,798	194,696	254,022	331,242	1,106,084	304,490	232,400	97,242	47,388	63,998	36,379
Insurance	197,229	15,117	16,203	133,438	32,471	26,211	54,651	85,331	37,736	21,392	12,913	11,538	7,253	4,777
Legal and professional fees	55,448	3,558	3,761	40,641	7,488	9,901	13,771	30,810	13,918	7,390	5,589	2,204	2,456	1,581
Commissions	41,505	10,243	16,750	8,301	6,211	4,268	36,566	8,491	(*)	(*)	(*)	3,703	2,951	2,677
Amortization	109	39	(*)	(*)	(*)	587	(*)	1,567	(*)	(*)	392	—	(*)	(*)
Pension and profit-sharing plans	2,974	410	(*)	1,890	(*)	704	1,690	1,090	(*)	708	(*)	(*)	(*)	(*)
Employee benefit programs	6,483	3,031	(*)	1,935	1,446	1,137	2,510	4,205	1,132	1,088	130	—	(*)	(*)
Interest	125,463	31,803	17,523	44,606	31,473	15,982	42,645	61,446	35,349	15,081	16,227	7,014	7,776	4,293
Bad debts	53,558	5,144	7,691	31,444	9,279	3,828	19,071	2,584	1,671	4,929	1,283	1,737	663	302
Depletion	523	—	(*)	(*)	(*)	—	(*)	—	(*)	(*)	—	—	—	—
Other business deductions	1,138,197	112,889	131,494	715,251	178,583	216,831	415,811	690,895	293,873	116,712	82,083	100,055	58,545	48,189
Net profit	2,180,485	103,854	153,594	1,674,052	248,985	380,371	548,326	888,055	375,442	265,561	163,502	133,454	112,163	70,104
Frequencies														
Number of businesses	202,004	8,967	21,163	144,057	27,817	42,507	66,954	123,497	59,871	15,718	18,892	37,796	17,951	14,142
Business receipts, total	202,004	8,967	21,163	144,057	27,817	42,507	66,954	123,497	59,871	15,718	18,892	37,796	17,951	14,142
Income from sales and operations	202,004	8,967	21,163	144,057	27,817	42,507	66,879	123,497	59,871	15,718	18,892	37,796	17,920	13,996
Other business income	27,709	2,115	3,395	18,096	4,103	5,688	9,348	19,222	16,752	4,475	2,679	3,721	2,857	1,162
Business deductions, total	200,950	8,956	20,562	143,645	27,787	42,507	66,293	122,986	59,722	15,718	18,892	37,030	17,951	14,142
Cost of sales and operations, total	194,234	8,185	19,974	140,664	25,411	39,315	61,627	119,607	59,248	15,292	18,842	34,705	17,154	12,878
Inventory, beginning-of-year	153,019	5,077	12,752	115,679	19,511	32,838	41,810	69,546	48,160	14,425	17,511	23,441	13,125	9,563
Purchases	182,738	7,068	17,175	134,544	23,951	36,884	51,354	107,776	56,258	15,028	18,336	31,089	15,570	10,814
Cost of labor	34,813	1,865	2,866	25,784	4,278	4,869	15,646	23,060	7,846	2,011	1,729	4,727	2,098	1,417
Material and supplies	50,924	1,476	8,233	33,964	7,251	10,083	20,362	40,612	16,774	3,365	4,405	10,392	3,932	4,278
Other costs	26,044	2,620	5,526	11,757	5,141	9,309	17,934	14,477	5,613	2,272	2,037	5,358	3,425	3,422
Less: inventory, end-of-year	158,005	5,271	13,115	118,556	21,063	34,860	43,785	72,516	47,160	14,347	17,719	25,516	15,158	11,006
Depreciation	159,083	6,167	10,718	121,046	21,152	30,311	49,614	95,369	48,164	14,316	15,874	19,399	12,079	9,275
Taxes	181,685	7,240	17,911	133,823	22,711	35,512	54,476	110,971	58,213	15,583	18,098	25,030	14,571	10,854
Rent	137,086	4,199	11,824	105,742	15,321	29,880	40,806	87,308	34,578	11,852	13,397	20,919	7,625	8,718
Repairs	121,763	5,317	11,098	91,340	14,008	21,426	34,253	92,163	48,159	12,654	14,009	13,931	8,858	6,418
Salaries and wages	116,109	3,686	5,884	94,996	11,543	22,214	25,226	75,879	31,090	12,985	10,441	5,414	5,670	5,792
Insurance	160,856	6,690	15,551	118,321	20,294	33,065	48,896	89,192	44,241	14,877	15,587	20,784	12,000	9,809
Legal and professional fees	116,352	3,998	11,462	87,954	12,938	24,479	35,851	69,800	37,889	11,439	11,559	11,402	8,676	6,229
Commissions	14,722	2,207	7,203	3,055	2,257	1,426	7,387	2,260	(*)	(*)	(*)	3,206	941	819
Amortization	113	22	(*)	(*)	(*)	560	(*)	1,925	(*)	(*)	731	—	(*)	(*)
Pension and profit-sharing plans	2,935	144	(*)	2,084	(*)	520	1,041	640	(*)	666	(*)	(*)	(*)	(*)
Employee benefit programs	4,588	825	(*)	2,920	820	1,169	1,220	2,794	1,301	841	199	—	(*)	(*)
Interest	98,793	4,611	11,536	68,845	13,801	16,599	33,641	49,881	26,875	8,774	10,345	10,845	6,707	6,187
Bad debts	69,852	2,352	3,365	57,658	6,477	7,555	12,086	7,767	6,882	4,600	2,705	1,517	1,928	1,614
Depletion	705	—	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	—	—
Other business deductions	198,143	8,582	20,264	142,376	26,921	41,967	65,025	120,559	59,722	15,643	18,510	34,985	17,687	13,496
Net profit	202,004	8,967	21,163	144,057	27,817	42,507	66,954	123,497	59,871	15,718	18,892	37,796	17,951	14,142

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued			Finance, insurance, and real estate										
	Retail trade—Continued				Finance				Real estate					
	Direct selling organizations	Other retail trade	Wholesale and retail trade not allocable	Total	Total	Security, commodity brokers, and services	Other finance	Insurance agents, brokers and service	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Subdividers and developers, except cemeteries	Other real estate
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Businesses With Net Profit														
Number of businesses	240,466	142,637	39,300	532,538	17,293	12,948	4,345	170,793	344,452	11 845	11,714	295,600	3,916	21,377
Amounts														
Business receipts total	1 783,434	7,487,116	1 763,811	9,976,888	641,961	502,355	139,606	3,700,472	5,634,455	469,686	51,621	4,232,864	241,509	638,775
Income from sales and operations	1 755,152	7,452,191	1,753,831	9,796,984	626,039	491,896	134,143	3,636,970	5,531,975	462,853	51,129	4,158,607	229,568	629,618
Other business income	28,282	34,925	9,980	179,904	15,922	10,459	5,463	61,502	102,480	6,833	492	74,057	11,941	9,157
Business deductions, total	1,406,099	6,548,918	1,515,347	5,717,932	428,720	341,595	87,125	2,026,175	3,263,037	392,130	28,649	2,252,274	179,934	410,050
Cost of sales and operations, total	962,060	4,790,838	1,185,346	1,097,466	239,917	219,607	20,310	253,359	604,190	67,803	—	308,100	110,845	117,442
Inventory, beginning-of-year	31,800	855,452	102,587	116,189	4,311	(*)	(*)	(*)	110,962	(*)	—	88,489	16,401	(*)
Purchases	774,010	4,449,987	1,051,851	459,568	183,974	169,262	(*)	66,542	209,052	31,720	—	88,167	15,467	73,698
Cost of labor	7,969	137,130	22,149	42,732	1,597	(*)	(*)	8,368	32,767	(*)	—	14,238	(*)	4,297
Material and supplies	40,872	131,465	43,410	84,144	(*)	(*)	(*)	10,404	72,787	(*)	—	61,623	5,815	648
Other costs	151,515	203,265	76,459	507,628	53,289	48,429	(*)	168,160	269,159	34,946	—	139,959	75,711	35,543
Less inventory, end-of-year	44,106	986,461	111,110	112,795	4,207	(*)	(*)	(*)	107,540	(*)	—	84,376	18,383	(*)
Depreciation	21,718	143,066	30,485	288,656	5,635	3,848	1,787	71,927	211,094	68,373	6,428	116,382	6,246	13,665
Taxes	12,044	143,366	25,192	144,980	4,356	2,063	2,293	31,996	108,628	47,142	6,172	43,519	4,765	7,030
Rent	23,215	188,653	18,280	245,312	13,077	8,137	4,940	111,231	121,004	7,477	2,061	95,453	2,412	13,601
Repairs	10,167	40,918	12,231	62,836	1,742	851	891	11,389	49,705	14,929	1,773	28,278	1,290	3,435
Salaries and wages	17,158	435,904	54,391	462,804	26,509	13,453	13,056	260,885	155,410	19,494	1,917	85,435	6,798	41,766
Insurance	7,838	54,233	11,459	97,550	2,716	964	1,752	30,358	64,476	9,107	1,121	30,918	1,307	22,023
Legal and professional fees	2,171	23,744	3,354	62,758	4,921	3,454	1,467	18,371	39,466	2,290	(*)	29,547	2,539	5,040
Commissions	21,225	84,544	17,833	845,500	9,024	7,442	1,582	311,294	525,182	5,383	(*)	463,768	4,127	51,853
Amortization	(*)	2,216	—	6,012	(*)	(*)	(*)	2,095	3,890	1,070	(*)	(*)	(*)	(*)
Pension and profit-sharing plans	(*)	1,518	(*)	7,446	594	(*)	(*)	3,276	3,576	(*)	—	2,021	(*)	394
Employee benefit programs	(*)	2,428	324	4,014	729	269	(*)	2,458	811	(*)	(*)	459	(*)	(*)
Interest	5,382	45,963	10,644	230,077	27,202	14,365	12,817	34,836	168,039	75,621	3,265	61,524	17,212	10,397
Bad debts	3,177	14,012	2,510	22,860	4,132	(*)	3,909	12,878	5,850	836	—	3,227	(*)	1,713
Depletion	(*)	(*)	124	1,021	829	829	—	(*)	(*)	—	—	(*)	—	(*)
Other business deductions	319,484	566,749	143,011	2,138,640	87,310	65,569	21,741	849,730	1,201,600	71,464	5,760	981,453	22,089	120,814
Net profit	377,335	938,198	248,464	4,258,956	213,241	160,760	52,481	1,674,297	2,371,418	77,556	22,972	1,980,590	61,575	228,725
Frequencies														
Number of businesses	240,466	142,637	39,300	532,538	17,293	12,948	4,345	170,793	344,452	11,845	11,714	295,600	3,916	21,377
Business receipts, total	240,466	142,637	39,300	532,538	17,293	12,948	4,345	170,793	344,452	11,845	11,714	295,600	3,916	21,377
Income from sales and operations	239,951	142,493	39,084	526,185	17,141	12,909	4,232	167,395	341,649	11,837	11,531	293,226	3,755	21,300
Other business income	18,985	14,108	2,354	36,548	2,268	1,498	770	13,281	20,999	1,637	1,073	14,605	1,229	2,455
Business deductions, total	232,184	139 980	35,824	518,887	15,815	12,007	3,808	165,580	337,492	11,335	11,382	289,828	3,885	21,062
Cost of sales and operations, total	136,377	123,500	22,124	30,892	1,302	1,001	301	6,606	22,784	1,612	—	13,124	2,678	2,370
Inventory, beginning-of-year	25,023	81,400	11,080	2,346	51	(*)	(*)	(*)	2,087	(*)	—	1,084	410	(*)
Purchases	98,463	106,653	16,555	4,975	94	50	(*)	1,437	3,444	397	—	2,030	268	749
Cost of labor	6,427	19,535	2,583	5,595	159	(*)	(*)	1,466	3,970	(*)	—	2,110	(*)	861
Material and supplies	36,952	40,305	6,424	11,838	(*)	(*)	(*)	4,304	7,066	(*)	—	5,259	598	691
Other costs	32,158	26,194	5,308	17,018	968	730	(*)	3,741	12,309	732	—	8,622	2,098	887
Less inventory end-of-year	32,582	86,751	11,312	2,103	58	(*)	(*)	(*)	1,837	(*)	—	1,112	444	(*)
Depreciation	53,286	94,113	17,421	253,529	7,800	5,687	2,113	91,038	154,691	8,616	6,086	125,237	2,161	12,591
Taxes	62,884	100,379	19,854	291,912	7,250	5,112	2,138	94,273	190,389	8,719	8,263	157,428	2,468	13,511
Rent	56,017	79,908	15,201	211,257	7,694	5,902	1,792	84,828	118,735	2,483	1,200	103,090	1,228	10,734
Repairs	26,090	63,321	12,168	116,208	2,166	1,168	998	35,819	78,223	6,845	5,991	58,165	929	6,293
Salaries and wages	7,927	41,876	6,250	62,709	1,879	560	1,219	36,514	24,316	1,781	1,243	14,423	532	6,337
Insurance	48,620	88,000	18,010	216,427	5,421	3,569	1,852	81,491	129,515	7,849	4,198	104,543	1,340	11,585
Legal and professional fees	27,507	60,147	10,639	172,960	5,865	4,499	1,366	57,627	109,466	3,863	(*)	95,130	2,096	7,872
Commissions	13,210	16,505	4,127	85,447	1,772	1,479	293	35,165	48,510	1,332	(*)	41,048	649	5,311
Amortization	(*)	1,656	—	2,095	(*)	(*)	(*)	979	1,099	245	(*)	(*)	(*)	(*)
Pension and profit-sharing plans	(*)	1,150	(*)	5,383	512	(*)	(*)	3,160	1,711	(*)	—	1,428	(*)	192
Employee benefit programs	(*)	2,220	365	4,965	394	149	(*)	3,384	1,187	(*)	(*)	688	(*)	(*)
Interest	23,453	50,489	9,306	113,838	5,247	3,626	1,621	41,904	66,687	5,671	1,984	51,112	2,292	5,628
Bad debts	14,547	16,125	2,306	28,700	1,041	(*)	1,018	20,798	6,661	260	—	3,668	(*)	2,836
Depletion	(*)	(*)	313	370	120	120	—	(*)	(*)	—	—	(*)	—	(*)
Other business deductions	223,106	134,734	34,714	509,148	15,012	11,626	3,386	161,688	332,248	10,987	10,868	286,218	3,312	20,863
Net profit	240,466	142,637	39,300	532,538	17,293	12,948	4,345	170,793	344,452	11,845	11,714	295,600	3,916	21,377

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services														
	Total	Hotels and other lodging places			Personal services							Business services		
		Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Coin-operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Photographic studios, portrait	Beauty shops	Barber shops	Other personal services	Total	Advertising	Services to buildings
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Businesses With Net Profit														
Number of businesses	2,261,669	42,079	21,786	20,293	505,587	15,695	39,069	19,531	192,352	94,231	144,709	408,308	16,427	73,013
Amounts														
Business receipts, total	47,174,716	1,147,363	802,902	344,461	5,989,829	316,697	923,902	409,149	2,159,388	813,475	1,367,218	5,749,660	532,230	819,689
Income from sales and operations	46,875,097	1,138,876	797,536	341,340	5,964,588	312,120	922,806	407,612	2,156,124	808,511	1,357,515	5,693,880	527,770	817,856
Other business income	299,619	8,487	5,366	3,121	25,141	4,577	1,096	1,537	3,264	4,964	9,703	55,771	4,460	1,833
Business deductions, total	28,417,400	943,956	668,634	275,322	4,161,627	264,162	735,736	304,202	1,511,081	394,961	951,485	3,572,099	411,909	550,188
Cost of sales and operations, total	8,262,684	176,398	107,592	68,806	1,218,426	45,613	229,007	129,424	393,887	65,181	355,314	1,274,407	243,713	180,247
Inventory, beginning-of-year	495,584	7,192	3,722	3,470	78,112	679	6,776	9,292	16,691	1,334	43,340	48,599	(*)	1,643
Purchases	3,885,279	141,754	74,632	67,122	425,073	9,771	41,250	67,605	79,857	8,400	218,190	414,438	64,005	16,803
Cost of labor	1,729,030	25,861	21,296	4,575	397,341	17,455	105,148	10,494	195,783	37,226	31,225	347,416	15,257	110,208
Material and supplies	1,418,694	10,323	7,966	2,357	238,866	12,559	52,176	22,853	101,584	17,311	33,383	213,347	24,884	41,881
Other costs	1,307,329	9,752	4,593	5,159	164,000	6,113	30,082	29,592	17,406	2,027	78,970	313,484	139,302	11,695
Less inventory, end-of-year	573,232	18,484	4,607	13,877	86,056	964	6,425	10,412	17,434	1,117	49,704	62,877	(*)	1,983
Depreciation	1,563,941	135,801	103,150	32,651	246,260	37,472	42,813	19,058	60,156	16,899	69,862	185,221	6,956	26,487
Taxes	936,990	77,979	55,186	22,791	160,837	9,062	30,250	9,364	65,115	17,112	29,934	79,935	3,765	17,040
Rent	1,934,020	17,468	8,223	9,245	390,775	31,642	57,569	12,810	146,636	90,671	51,247	173,676	15,234	13,408
Repairs	439,922	47,216	33,758	13,458	85,563	15,449	17,776	4,498	21,771	6,006	20,063	47,878	878	11,866
Salaries and wages	5,104,472	104,620	83,673	20,947	760,995	20,092	135,630	18,431	413,194	79,964	93,685	438,024	21,991	92,738
Insurance	695,934	29,128	20,795	8,333	81,140	7,350	19,432	4,395	23,298	5,986	20,679	91,182	2,194	17,160
Legal and professional fees	371,911	5,210	3,344	1,866	28,872	906	5,235	1,699	11,296	2,716	7,020	44,116	2,655	2,914
Commissions	290,674	773	572	(*)	57,787	2,552	2,183	5,395	29,665	9,800	8,192	97,516	12,482	8,474
Amortization	6,148	157	(*)	(*)	1,293	(*)	(*)	(*)	(*)	(*)	(*)	690	(*)	(*)
Pension and profit-sharing plans	57,814	(*)	(*)	—	2,329	(*)	(*)	(*)	(*)	(*)	1,280	3,581	(*)	(*)
Employee benefit programs	26,803	(*)	(*)	(*)	2,749	(*)	1,562	(*)	(*)	(*)	539	3,266	(*)	(*)
Interest	440,053	74,789	58,196	16,593	56,447	6,754	10,720	2,476	13,883	2,779	19,835	42,631	2,115	7,026
Bad debts	42,952	2,187	1,847	340	7,773	(*)	1,275	685	645	150	5,013	5,324	654	587
Depletion	1,697	—	—	—	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)
Other business deductions	8,241,385	271,721	191,827	79,894	1,060,300	87,211	182,192	95,256	330,662	96,394	268,585	1,114,339	98,852	171,128
Net profit	18,757,316	203,407	134,268	69,139	1,828,202	52,535	188,166	104,947	648,307	418,514	415,733	2,177,561	120,321	269,501
Frequencies														
Number of businesses	2,261,669	42,079	21,786	20,293	505,587	15,695	39,069	19,531	192,352	94,231	144,709	408,308	16,427	73,013
Business receipts, total	2,261,669	42,079	21,786	20,293	505,587	15,695	39,069	19,531	192,352	94,231	144,709	408,308	16,427	73,013
Income from sales and operations	2,256,419	42,078	21,785	20,293	505,259	15,546	39,069	19,531	192,352	94,231	144,530	405,776	16,397	72,621
Other business income	94,911	3,809	2,573	1,236	18,758	1,034	1,622	1,063	4,155	5,420	5,444	14,646	876	1,445
Business deductions, total	2,153,647	41,805	21,572	20,233	496,062	15,694	38,505	18,903	190,990	93,673	128,227	371,098	16,118	64,897
Cost of sales and operations, total	793,604	12,554	6,298	6,256	243,248	8,159	23,703	12,102	126,988	34,411	37,885	111,567	7,773	26,727
Inventory, beginning-of-year	205,826	3,263	1,699	1,564	72,013	961	3,263	3,937	45,342	5,611	12,899	13,600	(*)	2,425
Purchases	325,843	8,257	3,564	4,693	92,741	2,940	6,435	5,443	50,398	8,999	18,526	28,649	1,337	3,412
Cost of labor	169,403	3,044	1,994	1,050	36,957	1,338	8,683	2,181	18,048	3,346	5,359	31,351	1,363	9,881
Material and supplies	467,693	5,091	3,357	1,734	149,762	5,480	16,831	8,045	72,295	24,991	22,120	73,558	3,673	23,286
Other costs	194,012	2,778	1,321	1,457	45,235	2,287	8,256	3,364	17,698	4,051	9,579	33,727	4,737	4,814
Less inventory, end-of-year	214,057	3,778	1,812	1,966	73,580	1,289	3,147	4,262	46,028	5,698	13,156	16,047	(*)	3,239
Depreciation	1,341,150	35,891	20,488	15,403	302,831	14,292	26,729	14,559	135,593	48,130	63,528	184,631	7,321	32,184
Taxes	1,220,564	36,067	20,968	17,099	336,245	11,949	29,828	11,563	158,742	75,060	49,103	137,965	7,497	28,648
Rent	1,052,540	9,522	5,220	4,302	253,164	10,635	22,561	9,740	89,261	69,510	41,457	163,581	10,269	22,941
Repairs	774,409	33,335	19,199	14,136	203,262	14,518	23,323	9,684	87,050	35,184	33,493	98,679	3,611	21,868
Salaries and wages	494,261	15,252	10,636	4,616	91,425	5,179	12,483	2,444	45,299	10,919	15,101	44,028	1,723	11,970
Insurance	1,139,831	33,860	19,309	14,551	264,062	12,563	27,862	11,014	116,734	45,236	48,653	145,536	6,341	31,623
Legal and professional fees	758,526	19,917	11,590	8,327	173,505	4,948	16,937	7,174	96,544	34,290	23,612	107,338	6,290	18,698
Commissions	76,153	1,539	966	(*)	13,005	810	1,547	1,618	4,166	1,707	3,157	20,015	2,208	2,350
Amortization	7,549	228	(*)	(*)	1,974	(*)	(*)	(*)	(*)	(*)	(*)	895	—	(*)
Pension and profit-sharing plans	47,459	(*)	(*)	—	2,329	(*)	(*)	(*)	(*)	(*)	837	2,197	(*)	(*)
Employee benefit programs	28,064	(*)	(*)	(*)	3,255	(*)	1,399	(*)	(*)	(*)	384	2,471	(*)	(*)
Interest	492,600	22,954	14,618	8,336	105,298	6,429	15,084	6,018	43,969	10,937	22,851	67,873	3,190	15,617
Bad debts	80,617	2,829	2,342	487	19,159	(*)	3,183	2,755	5,296	1,496	6,237	9,388	1,019	1,309
Depletion	1,598	—	—	—	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)
Other business deductions	2,098,818	41,125	21,426	19,699	474,406	15,142	37,884	18,083	188,446	91,458	123,393	358,356	15,468	63,069
Net profit	2,261,669	42,079	21,786	20,293	505,587	15,695	39,069	19,531	192,352	94,231	144,709	408,308	16,427	73,013

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services—Continued											
	Business services—Continued		Automobile repair and services						Amusement and recreation services, including motion pictures		
				Automobile repair shops							
	Management and public relations	Other business services	Total	Total	General automobile repair shops	Other automobile repair	Automobile parking and other services	Miscellaneous repair services	Total	Producers, orchestras, and entertainers	Other amusement and recreation services
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
Businesses With Net Profit											
Number of businesses	100,774	218,094	135,296	118,352	70,334	48,018	16,946	171,906	140,713	75,559	65,154
Amounts											
Business receipts, total	1,327,715	3,070,026	4,788,205	4,311,514	2,259,508	2,052,006	476,691	2,673,092	2,279,201	766,084	1,493,117
Income from sales and operations	1,302,059	3,046,204	4,753,679	4,279,678	2,233,251	2,046,427	474,001	2,863,184	2,233,379	769,544	1,463,835
Other business income	25,656	23,822	34,526	31,836	26,257	5,579	2,690	9,908	45,822	16,540	29,282
Business deductions, total	563,543	2,046,459	3,982,142	3,593,396	1,893,060	1,700,316	386,746	2,126,150	1,641,922	484,689	1,157,033
Cost of sales and operations, total	84,269	766,178	2,366,404	2,232,094	1,209,609	1,022,485	136,310	1,150,780	411,452	83,584	327,868
Inventory, beginning-of-year	(*)	43,017	146,910	140,904	93,774	47,130	6,006	144,420	38,999	(*)	36,215
Purchases	11,674	321,756	1,560,914	1,466,246	846,984	621,262	92,668	778,387	242,819	1,552	241,267
Cost of labor	18,762	203,169	357,082	330,692	157,936	172,756	26,390	123,285	77,986	51,287	26,699
Material and supplies	20,053	126,529	298,779	288,379	121,853	166,526	10,400	193,630	38,787	7,012	31,775
Other costs	33,981	128,506	162,053	154,050	86,629	67,221	8,003	74,638	83,753	24,311	39,442
Less inventory, end-of-year	(*)	56,819	157,334	150,177	97,767	52,410	7,157	163,760	50,892	(*)	49,530
Depreciation	24,730	127,046	155,167	107,647	60,457	47,190	47,520	92,304	117,652	29,510	88,142
Taxes	7,266	51,864	131,944	116,097	61,953	54,144	15,847	61,791	46,830	6,069	40,761
Rent	40,096	104,936	136,198	102,223	48,627	53,596	33,975	67,928	98,195	13,264	84,931
Repairs	3,826	31,208	57,818	36,198	20,101	16,097	21,620	28,261	46,352	7,993	40,359
Salaries and wages	42,858	280,437	490,607	447,415	197,590	249,825	43,192	221,779	159,965	36,480	123,485
Insurance	8,235	35,593	87,994	76,823	40,464	36,359	11,171	43,929	27,999	3,931	24,068
Legal and professional fees	18,055	20,492	18,988	17,046	8,504	8,542	1,942	10,324	17,554	7,912	9,642
Commissions	28,066	48,494	6,330	5,410	1,255	4,155	920	12,638	57,871	24,847	33,024
Amortization	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	804	(*)	635
Pension and profit-sharing plans	586	2,537	1,279	1,279	(*)	(*)	—	499	1,598	615	983
Employee benefit programs	326	2,404	3,386	3,270	1,058	2,212	(*)	1,397	339	(*)	(*)
Interest	7,855	25,835	47,329	34,234	18,006	16,228	13,095	19,451	27,068	3,590	23,478
Bad debts	509	3,574	8,166	7,669	4,661	2,608	497	3,835	842	(*)	738
Depletion	(*)	(*)	(*)	(*)	—	(*)	—	(*)	(*)	(*)	—
Other business deductions	298,817	545,542	468,136	405,635	219,826	185,809	62,501	411,129	925,259	266,557	358,702
Net profit	764,172	1,023,567	806,063	718,118	366,426	351,690	87,945	746,942	637,279	301,195	336,084
Frequencies											
Number of businesses	100,774	218,094	135,296	118,352	70,334	48,018	16,946	171,906	140,713	75,559	65,154
Business receipts, total	100,774	218,094	135,296	118,352	70,334	48,018	16,946	171,906	140,713	75,559	65,154
Income from sales and operations	99,890	216,668	135,296	118,352	70,334	48,018	16,946	171,906	139,934	74,856	65,078
Other business income	5,153	7,172	8,375	7,535	3,990	3,545	840	7,969	7,185	2,072	5,113
Business deductions, total	91,226	198,817	132,495	115,612	68,816	46,796	16,863	166,613	135,670	73,191	82,479
Cost of sales and operations, total	11,460	65,607	105,013	99,182	57,179	42,003	5,831	124,118	30,072	7,327	22,745
Inventory, beginning-of-year	(*)	9,843	41,439	40,185	24,787	15,398	1,254	50,634	9,058	(*)	8,497
Purchases	2,048	21,852	73,032	70,010	42,930	27,080	3,022	72,624	15,915	1,310	14,605
Cost of labor	3,003	17,104	31,202	29,083	15,162	13,921	2,119	21,688	5,657	2,142	4,515
Material and supplies	7,017	39,582	51,198	46,046	25,535	25,511	3,152	61,175	15,544	4,288	11,256
Other costs	4,650	19,526	20,987	19,696	11,212	8,686	1,089	21,425	5,939	2,151	3,788
Less inventory, end-of-year	(*)	11,569	41,346	40,111	24,550	15,561	1,235	52,579	9,057	(*)	8,496
Depreciation	39,794	105,332	100,401	88,406	51,000	37,406	11,995	105,959	84,462	47,860	36,602
Taxes	26,780	75,040	101,463	89,063	51,968	37,095	12,400	103,710	47,087	13,637	33,450
Rent	37,633	92,538	70,053	60,696	31,783	26,915	9,355	67,845	49,003	20,040	28,963
Repairs	13,699	59,471	60,474	50,892	28,540	22,252	9,582	57,784	52,471	27,174	25,297
Salaries and wages	5,506	24,829	35,972	31,679	16,375	15,304	4,293	23,247	20,217	5,410	14,807
Insurance	28,614	76,758	87,675	76,211	44,163	32,028	11,464	91,644	44,292	16,482	27,800
Legal and professional fees	24,819	57,531	60,492	55,179	30,837	24,342	5,313	52,986	37,972	17,586	20,386
Commissions	4,391	11,066	3,814	3,282	834	2,448	532	5,079	11,228	7,526	3,702
Amortization	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	557	(*)	405
Pension and profit-sharing plans	509	1,073	1,067	1,067	(*)	(*)	—	691	544	213	331
Employee benefit programs	372	1,632	2,767	2,751	1,245	1,506	(*)	1,229	50	(*)	(*)
Interest	12,060	37,008	49,658	42,865	23,748	19,117	6,793	46,391	23,687	9,900	13,987
Bad debts	860	6,200	14,518	13,498	8,393	5,105	1,020	10,545	2,975	(*)	2,333
Depletion	(*)	(*)	(*)	(*)	—	(*)	—	(*)	(*)	(*)	—
Other business deductions	87,255	192,564	128,131	112,125	66,539	45,586	16,006	159,343	133,338	72,256	61,082
Net profit	100,774	218,094	135,296	118,352	70,334	48,018	16,948	171,906	140,713	75,559	65,154

Footnote at end of table

Table 1.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services—Continued											
	Medical and health services				Legal services	Educational services	Engineering and architectural services	Accounting, auditing and bookkeeping services			Other services	Natura of business not allocable
	Total	Offices of physicians	Offices of dentists	Other medical and health services				Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)
Businesses With Net Profit												
Number of businesses	357,006	131,585	79,031	146,390	132,203	89,773	58,364	126,409	21,450	104,959	94,023	81,025
Amounts												
Business receipts, total	15,848,784	7,721,836	4,611,538	3,315,380	4,339,917	440,390	1,459,673	1,442,077	555,603	886,274	818,545	966,269
Income from sales and operations	15,781,652	7,663,971	4,600,198	3,297,483	4,315,641	437,282	1,447,433	1,439,489	554,787	884,702	805,705	954,945
Other business income	67,112	37,867	11,340	17,905	24,078	3,108	12,240	2,588	1,016	1,572	10,640	11,324
Business deductions, total	7,673,624	3,170,686	2,585,275	1,937,463	2,042,699	260,847	913,547	719,636	272,580	447,058	379,051	713,458
Cost of sales and operations, total	1,139,393	206,751	404,078	527,564	65,481	40,941	220,795	61,121	10,145	50,976	106,086	449,607
Inventory, beginning-of-year	16,420	2,862	1,936	11,622	—	3,785	(*)	(*)	—	(*)	9,863	41,385
Purchases	243,636	27,511	32,265	163,860	(*)	10,439	17,272	(*)	—	(*)	48,183	371,023
Cost of labor	200,831	45,673	60,803	94,355	25,506	8,558	110,922	42,923	(*)	36,640	10,421	17,321
Material and supplies	357,268	66,984	134,001	156,263	6,187	17,008	22,556	6,665	(*)	5,521	14,276	25,404
Other costs	338,631	66,531	175,776	96,324	62,906	4,542	70,368	6,912	(*)	7,194	33,940	51,963
Less inventory, end-of-year	18,393	2,810	703	14,860	—	3,429	1,317	(*)	—	(*)	10,507	57,269
Depreciation	408,936	174,330	136,392	98,214	93,015	24,764	36,825	46,482	15,928	30,554	21,714	33,787
Taxes	257,921	102,804	88,687	66,650	54,876	6,511	29,203	22,249	8,682	13,567	4,914	12,695
Rent	664,385	309,565	205,005	149,695	217,963	21,527	43,712	65,034	24,267	40,767	37,179	16,071
Repairs	83,978	32,922	21,622	29,534	13,890	7,712	7,245	7,835	1,975	5,960	4,174	12,745
Salaries and wages	1,938,262	867,124	672,430	398,708	505,013	34,193	234,841	205,068	101,153	103,915	11,106	33,276
Insurance	278,265	192,837	47,574	37,784	37,041	6,035	22,459	16,447	8,631	9,816	4,285	9,023
Legal and professional fees	131,910	76,543	33,560	21,807	64,122	1,993	34,417	6,254	3,345	4,909	6,251	4,119
Commissions	23,978	5,896	9,483	8,619	9,885	8,601	3,040	3,453	(*)	3,191	10,862	10,368
Amortization	2,002	789	594	619	268	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Pension and profit-sharing plans	36,166	25,695	7,858	2,613	8,822	(*)	2,275	2,626	1,776	850	510	(*)
Employee benefit programs	10,065	5,345	1,721	2,999	1,768	(*)	1,508	1,651	963	688	127	(*)
Interest	116,842	33,271	48,427	35,144	23,169	7,097	11,029	10,557	4,001	6,556	3,444	12,689
Bad debts	7,772	2,043	1,454	4,275	2,619	272	2,876	866	(*)	462	320	619
Depletion	(*)	(*)	—	(*)	(*)	—	(*)	(*)	—	(*)	700	(*)
Other business deductions	2,574,673	1,135,108	868,330	551,235	916,701	101,039	263,128	267,779	93,047	174,732	167,161	117,000
Net profit	8,175,140	4,550,952	2,246,263	1,377,925	2,297,218	179,443	546,126	722,441	283,223	439,218	437,494	252,811
Frequencies												
Number of businesses	357,006	131,585	79,031	146,390	132,203	89,773	58,364	126,409	21,450	104,959	94,023	81,025
Business receipts, total	357,006	131,585	79,031	146,390	132,203	89,773	58,364	126,409	21,450	104,959	94,023	81,025
Income from sales and operations	356,243	131,239	79,031	145,973	132,031	89,668	58,126	126,397	21,438	104,959	93,703	80,607
Other business income	14,427	7,053	3,247	4,127	6,875	4,351	2,108	3,275	815	2,460	3,333	2,075
Business deductions, total	348,135	129,932	79,003	139,200	127,935	83,858	56,813	118,467	21,152	97,325	84,658	47,553
Cost of sales and operations, total	89,294	25,421	31,114	32,759	11,491	16,213	14,762	11,245	1,173	10,072	24,027	18,875
Inventory, beginning-of-year	6,804	1,015	1,172	4,617	—	3,337	(*)	(*)	—	(*)	4,160	6,122
Purchases	19,504	2,954	3,847	12,703	(*)	5,345	2,476	(*)	—	(*)	6,237	10,863
Cost of labor	17,325	4,133	6,096	7,096	4,498	2,532	5,831	4,915	(*)	4,122	3,403	4,211
Material and supplies	62,162	18,225	25,011	18,926	5,085	10,038	10,051	9,344	(*)	7,706	15,565	7,465
Other costs	38,427	10,234	19,406	8,787	7,186	4,520	5,587	2,746	(*)	2,349	5,475	5,727
Less inventory, end-of-year	8,093	979	1,310	5,805	—	3,521	1,019	(*)	—	(*)	4,369	6,148
Depreciation	243,015	109,911	66,190	66,014	84,646	47,707	34,236	78,592	16,468	62,104	38,778	21,888
Taxes	255,586	105,088	71,378	79,119	74,253	24,593	29,434	51,159	12,919	38,541	21,002	19,706
Rent	201,549	85,748	59,710	56,091	87,074	28,240	28,294	56,983	12,933	44,050	37,232	14,229
Repairs	136,268	53,303	42,456	40,509	38,862	26,701	13,069	35,373	6,914	28,559	18,131	13,905
Salaries and wages	161,176	74,072	55,998	31,106	59,938	5,959	11,414	21,370	5,258	18,112	4,263	6,289
Insurance	256,059	112,684	72,385	70,990	78,909	31,391	24,693	54,306	12,596	41,710	26,914	17,936
Legal and professional fees	189,104	79,967	53,229	55,908	44,690	15,470	23,468	13,314	3,510	9,804	20,270	9,790
Commissions	7,966	1,763	944	5,259	2,418	2,235	560	2,255	(*)	2,175	6,041	1,129
Amortization	1,799	515	569	515	565	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Pension and profit-sharing plans	33,028	20,237	9,978	2,813	4,634	(*)	611	1,744	886	858	445	(*)
Employee benefit programs	12,029	7,527	2,628	1,874	2,466	(*)	1,036	2,028	737	1,291	358	(*)
Interest	93,951	31,090	33,181	29,720	25,132	12,626	13,180	22,527	4,056	18,471	9,133	11,052
Bad debts	8,665	2,761	1,723	4,181	4,837	1,722	2,426	2,189	(*)	2,051	1,364	1,596
Depletion	(*)	(*)	—	(*)	(*)	—	(*)	(*)	—	(*)	238	(*)
Other business deductions	346,209	129,165	78,904	138,120	126,437	80,010	55,104	115,777	20,563	85,214	80,582	45,390
Net profit	357,006	131,585	79,031	146,390	132,203	89,773	58,364	126,409	21,450	104,959	94,023	61,025

(*) Estimate is shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent)[1]: Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All Industries												
Total	**10,873,822**	**328,262,352**	**181,142,186**	**14,662,200**	**30,733,400**	**45,855,023**	**7,406,112**	**57,680,739**	**0.5**	**0.6**	**0.8**	**1.6**
Under $2,500, total	3,522,163	3,276,122	2,140,007	966,063	180,967	—2,866,060	1,515,632	967,723	1 1	1.4	1 9	2 7
No receipts reported	381,211	—	317,624	173,134	32,131	—978,609	(*)	(*)	3 7	—	(*)	4 3
$1 under $2,500	3,140,952	3,276,122	1,822,383	792,929	148,836	—1,887,451	1,512,759	964,779	1 1	1 4	1 9	3 3
$2,500 under $5,000	1,339,773	4,862,416	1,704,411	559,957	163,278	382,054	912,172	1,531,360	1 8	1 8	1 8	6 0
$5,000 under $10,000	1,449,222	10,397,812	3,070,610	880,119	407,615	2,342,022	1,099,887	3,531,467	1 6	1 6	1.9	4 9
$10,000 under $25,000	1,824,659	29,656,801	10,009,232	2,135,370	1,741,387	7,490,574	1,466,378	9,145,084	1 4	1 5	1 6	5 1
$25,000 under $50,000	1,185,475	42,152,816	16,540,723	2,721,993	3,506,245	8,892,517	1,018,591	11,150,080	1 6	1.6	1 8	5 6
$50,000 under $100,000	833,317	58,632,796	26,986,479	2,975,866	6,325,346	12,327,521	740,513	13,209,452	1 5	1.5	1 6	6 4
$100,000 under $200,000	454,480	62,693,613	35,892,606	2,165,879	7,245,786	9,133,641	412,493	9,821,722	1 7	1 8	1 8	6 1
$200,000 under $500,000	213,264	62,806,807	42,769,433	1,408,422	6,887,015	5,219,861	195,953	5,782,424	2 0	1.8	2.0	4 4
$500,000 under $1,000,000	37,239	25,021,940	18,460,052	466,864	2,456,799	1,242,991	32,466	1,498,915	2.2	2 0	2.2	4 8
$1,000,000 under $2,000,000	10,384	13,923,338	11,002,596	206,072	1,089,787	483,831	8,957	619,751	1 6	1 8	1 6	3 6
$2,000,000 under $5,000,000	3,234	9,267,178	7,703,838	.121,374	535,564	173,196	2,627	304,902	2 2	2 3	2.3	2 8
$5,000,000 under $10,000,000	477	3,169,929	2,672,567	39,683	136,073	36,501	358	85,315	1 8	1 8	1.1	3 2
$10,000,000 or more	135	2,400,784	2,189,632	14,538	57,538	—3,626	85	32,544	4 8	4 1	(³)	3 8
All Nonfarm Industries												
Total	**7,695,666**	**264,892,250**	**143,268,281**	**7,473,315**	**27,402,129**	**38,995,406**	**5,704,658**	**44,341,741**	**0.2**	**0.5**	**0.5**	**1.3**
Under $2,500, total	2,365,632	2,283,609	442,485	386,658	49,876	—844,120	1,224,746	787,780	0 7	1.0	1 5	2 0
No receipts reported	187,862	—	22,756	55,577	8,039	—448,493	—	—	3 0	—	—	4 2
$1 under $2,500	2,177,770	2,283,609	419,729	331,081	41,839	—395,627	1,224,746	787,780	0 8	1 0	1 5	2 2
$2,500 under $5,000	939,073	3,408,832	597,011	239,880	76,134	802,933	713,522	1,241,134	1 2	1 3	1.7	4.7
$5,000 under $10,000	1,045,354	7,525,801	1,442,150	447,236	277,997	2,222,032	846,159	2,772,407	1 2	1 2	1 6	4 2
$10,000 under $25,000	1,272,289	20,672,949	5,358,615	1,044,399	1,305,788	6,043,180	1,065,319	6,800,736	1.0	1 1	1 4	3 7
$25,000 under $50,000	827,059	29,421,522	10,273,233	1,233,241	2,942,664	7,278,558	720,902	7,834,467	1 3	1 3	1 6	4 9
$50,000 under $100,000	630,246	44,658,354	19,824,410	1,358,703	5,659,161	9,472,511	566,297	9,923,900	1 3	1 3	1 4	5 3
$100,000 under $200,000	378,477	52,426,721	29,915,521	1,151,682	6,612,401	7,447,074	348,082	7,790,493	1 6	1 6	1.5	6 4
$200,000 under $500,000	191,192	56,668,987	38,728,839	943,530	6,489,892	4,580,920	178,063	4,865,507	1 8	1 8	1.7	5.9
$500,000 under $1,000,000	33,656	22,610,047	16,443,149	362,370	2,319,210	1,218,656	30,337	1,351,233	2 2	2 1	2.3	5 8
$1,000,000 under $2,000,000	9,352	12,521,532	9,749,950	164,820	1,008,738	496,238	8,410	574,316	1 8	1 9	1 6	4 4
$2,000,000 under $5,000,000	2,826	8,071,979	6,567,167	95,263	486,723	212,185	2,415	285,221	2 4	2 5	2.3	3 8
$5,000,000 under $10,000,000	405	2,702,065	2,217,895	34,401	120,841	50,225	332	63,112	1.5	1 5	1 2	2 6
$10,000,000 or more	105	1,919,852	1,707,856	11,132	49,702	15,014	74	31,435	5.0	4 4	(³)	0 6
Agriculture, Forestry, and Fishing												
Total	**3,385,088**	**66,866,949**	**38,614,553**	**7,440,765**	**3,920,920**	**7,468,758**	**1,835,659**	**14,150,772**	**1.6**	**2.1**	**2.2**	**2.7**
Under $2,500, total	1,242,939	1,064,001	1,706,242	610,259	134,246	—2,104,691	325,277	201,956	2 8	3 8	7.0	4 3
No receipts reported	205,192	—	296,801	122,935	25,022	—561,131	(*)	(*)	6.3	—	(*)	6 7
$1 under $2,500	1,037,747	1,064,001	1,409,441	487,324	109,224	—1,543,560	322,404	199,012	3 1	3 8	6 9	5 2
$2,500 under $5,000	430,048	1,558,878	1,113,267	337,231	88,169	—412,451	219,552	326,626	4 9	4 9	5 9	9 0
$5,000 under $10,000	435,131	3,104,924	1,647,686	455,555	142,050	186,268	278,990	849,145	4 7	4 7	6.0	6 1
$10,000 under $25,000	580,722	9,423,750	4,715,806	1,127,099	468,487	1,559,515	424,639	2,476,567	3.9	4 0	4.7	8.7
$25,000 under $50,000	373,443	13,258,776	6,352,310	1,525,347	652,309	2,756,056	312,047	3,463,268	4 3	4 4	4.8	9 6
$50,000 under $100,000	212,602	14,643,163	7,316,617	1,656,508	784,376	3,029,177	183,247	3,465,926	4 6	4 7	4 8	11 6
$100,000 under $200,000	81,337	10,991,733	6,195,482	1,059,232	821,213	1,829,256	69,655	2,175,477	6 5	6 7	6 4	14 8
$200,000 under $500,000	23,368	6,514,583	4,212,384	480,794	481,512	673,033	19,059	957,543	10 4	9 9	8.1	6.5
$500,000 under $1,000,000	3,864	2,596,535	2,103,692	109,905	175,714	30,650	2,320	158,140	7 7	7 1	8 3	7 7
$1,000,000 under $2,000,000	1,101	1,487,214	1,315,275	43,061	95,310	—10,254	603	49,215	4 0	4 2	7.6	6 0
$2,000,000 under $5,000,000	425	1,238,767	1,172,188	26,722	60,225	—35,914	229	22,756	6 2	6 4	13.6	4 2
$5,000,000 under $10,000,000	78	503,693	461,828	5,666	19,473	—13,247	30	3,044	7 1	7 3	(³)	7 8
$10,000,000 or more	30	480,932	481,776	3,406	7,836	—18,640	11	1,109	12 4	10 3	(³)	6 6
Farms												
Total	**3,178,156**	**63,370,102**	**37,873,905**	**7,169,885**	**3,331,271**	**6,859,617**	**1,701,454**	**13,338,998**	**1.7**	**2.2**	**2.3**	**2.8**
Under $2,500, total	1,156,531	992,513	1,697,522	579,405	131,089	—2,021,940	290,886	179,943	3 0	4 1	7 6	4 5
No receipts reported	193,349	—	294,868	117,557	24,092	—530,116	(*)	(*)	6 7	—	(*)	7 1
$1 under $2,500	963,182	992,513	1,402,654	461,848	106,997	—1,491,824	288,013	176,999	3 3	4 1	7 7	5 4
$2,500 under $5,000	400,700	1,453,584	1,107,400	320,077	65,144	—420,879	198,650	290,226	5.2	5 2	6 5	9 2
$5,000 under $10,000	403,868	2 872,011	1,628,460	432,883	129,618	119,990	253,728	759,060	5 1	5 1	6 6	8 4
$10,000 under $25,000	552,370	8,983,852	4,650,617	1,090,971	435,599	1,447,394	401,059	2,344,348	4 1	4 2	5 0	8 9
$25,000 under $50,000	358,416	12,731,294	6,267,490	1,488,752	563,581	2,613,959	297,689	3,315,613	4 5	4 5	5 0	9 7
$50,000 under $100,000	203,071	13,974,442	7,162,069	1,617,163	666,185	2,855,010	174,216	3,285,552	4 8	4 9	5 1	11 8
$100,000 under $200,000	76,003	10,266,892	5,977,085	1,014,197	633,385	1,686,567	64,411	2,031,229	6 9	7 1	6 8	14 8
$200,000 under $500,000	22,072	6,137,820	4,040,594	464,892	397,123	638,941	17,890	916,917	10 9	10 4	8 4	6 6
$500,000 under $1,000,000	3,583	2,411,893	2,016,903	104,494	137,589	24,335	2,129	147,682	7 9	7 4	8 7	7 8
$1,000,000 under $2,000,000	1,032	1,401,806	1,252,646	41,252	80,049	—12,407	547	45,435	4 2	4 4	7 9	6 1
$2,000,000 under $5,000,000	408	1,195,199	1,136,671	26,111	46,841	—38,989	212	19,681	6 3	6 6	15.2	4 2
$5,000,000 under $10,000,000	72	467,864	454,672	5,282	15,232	—13,724	26	2,203	7 6	7 7	(³)	7 9
$10,000,000 or more	30	480,932	481,776	3,406	7,836	—18,640	11	1,109	12 4	10 3	(³)	6 6
Field crop												
Total	**1,388,191**	**30,013,177**	**13,037,312**	**3,490,453**	**1,461,849**	**7,679,594**	**995,353**	**9,087,416**	**2.5**	**3.2**	**2.8**	**6.9**
Under $2,500, total	355,338	392,078	312,440	115,292	30,506	—239,172	162,122	115,962	5 4	6 5	10 1	10 3
No receipts reported	11,699	—	19,466	7,347	1,179	—35,807	—	—	23 3	—	—	28 3
$1 under $2,500	343,639	392,078	292,974	107,945	29,327	—203,365	162,122	115,962	5 5	6 5	10.1	11 0
$2,500 under $5,000	189,044	684,067	394,326	125,193	42,862	—13,266	114,467	195,527	7 1	7 1	7 1	17 3
$5,000 under $10,000	196,270	1,409,488	597,276	174,817	46,939	320,612	144,274	519,170	6 6	6 5	7 2	14 1
$10,000 under $25,000	292,914	4,776,331	1,895,063	513,438	190,486	1,422,815	244,016	1,677,072	5 5	5 7	5 9	20 7
$25,000 under $50,000	201,405	7,124,216	2,829,920	801,898	275,448	2,151,853	186,988	2,304,638	6 2	6 2	6 1	21 0
$50,000 under $100,000	108,578	7,545,836	3,098,047	922,869,	349,440	2,183,787	102,033	2,307,404	6 5	6 6	6 3	36 7
$100,000 under $200,000	33,236	4,464,267	1,932,212	528,978	253,503	1,198,629	30,536	.1,250,949	9 2	9 7	7 9	15 8
$200,000 under $500,000	10,509	2,796,558	1 408,652	257,589	202,660	584,490	10,139	630,401	17 0	15 8	11 0	14 6
$500,000 under $1,000,000	737	491,105	309,722	34,708	44,149	59,705	653	70,646	15 4	14 6	11 3	23 0
$1,000,000 under $2,000,000	124	168,789	119,294	10,994	16,723	10,036	97	13,288	11 7	12 2	14 3	13 5
$2,000,000 under $5,000 000	25	69,764	59,245	2,799	3,773	680			28 3	29 2		
$5,000,000 under $10,000,000 / $10,000,000 or more (cols. 7–8 and 11 bracketed with $2,000,000 under $5,000,000)	11	90,678	81,111	1,878	5,360	—575	28	2,359	(³)	(³)	30 5	(³)

Footnote at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent)[1]: Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Agriculture, Foresiry, and Fishing—Continued												
Farms—Continued												
Fruit, tree nut, and vegetable												
Total	168,230	3,806,422	2,182,531	329,994	624,770	620,759	96,557	900,929	5.1	9.2	10.2	13.5
Under $2,500, total	59,800	42,035	82,362	23,304	9,745	—82,456	16,501	8,174	14.2	21.0	39.8	19.7
No receipts reported	10,849	—	20,876	5,413	2,355	—34,472	—	—	33.5	—	—	31.8
$1 under $2,500	48,951	42,035	61,486	17,891	6,780	—47,994	16,501	8,174	15.6	21.0	39.8	25.1
$2,500 under $5,000	19,940	74,966	45,105	19,546	6,248	—21,918	11,985	17,319	24.9	26.5	40.7	46.3
$5,000 under $10,000	27,224	199,244	119,186	21,989	32,964	9,931	17,752	54,236	21.9	22.9	33.3	46.5
$10,000 under $25,000	27,484	443,652	255,897	44,272	86,953	62,645	18,978	103,950	19.3	20.0	26.1	42.3
$25,000 under $50,000	16,403	590,867	249,382	53,024	100,876	200,519	15,885	215,083	24.8	24.1	25.1	25.0
$50,000 under $100,000	8,507	528,967	307,322	38,284	75,141	110,605	7,698	129,004	27.0	24.7	24.3	26.9
$100,000 under $200,000	6,870	918,685	497,248	67,040	146,570	208,564	6,243	218,245	28.3	28.3	26.0	27.5
$200,000 under $500,000	1,499	432,585	237,878	31,954	68,165	84,409	1,303	98,429	15.7	15.2	15.4	24.6
$500,000 under $1,000,000	318	213,164	142,048	11,407	30,427	37,510	265	34,264	18.0	18.0	19.2	22.8
$1,000,000 under $2,000,000	136	180,302	124,073	8,987	33,100	17,899	114	18,234	14.7	18.8	14.6	(*)
$2,000,000 under $5,000,000	43	131,023	98,867	8,429	22,395	3,652	30	4,912	22.1	23.4	39.2	(*)
$5,000,000 under $10,000,000	6	50,950	42,565	1,758	11,186	—691	3	1,079	(*)	(*)	(*)	(*)
$10,000,000 or more												
Livestock												
Total	1,321,283	28,041,996	21,493,298	3,100,715	1,074,775	—1,165,957	531,200	2,987,051	2.7	3.4	4.7	3.5
Under $2,500, total	509,811	470,692	1,038,875	317,683	64,339	—1,241,085	82,461	38,836	4.6	5.0	15.6	6.3
No receipts reported	61,799	—	130,692	52,309	7,275	—225,597	(*)	(*)	11.3	—	(*)	11.3
$1 under $2,500	448,012	470,692	908,184	265,374	57,064	—1,015,488	79,767	35,903	4.9	6.0	15.1	7.3
$2,500 under $5,000	170,037	617,376	621,323	163,180	33,367	—389,217	55,967	53,724	8.4	8.6	19.6	11.6
$5,000 under $10,000	157,649	1,099,200	816,608	209,057	45,532	—214,225	78,555	137,519	8.8	8.7	17.9	10.2
$10,000 under $25,000	219,525	3,561,833	2,378,977	505,245	143,846	—53,214	128,949	514,387	6.9	6.9	10.6	10.1
$25,000 under $50,000	134,455	4,832,767	3,098,479	615,311	178,942	206,359	90,267	718,138	7.0	7.1	8.8	11.7
$50,000 under $100,000	82,519	5,664,478	3,600,438	634,265	214,127	529,467	81,356	801,251	7.5	7.7	9.0	8.1
$100,000 under $200,000	34,270	4,572,940	3,423,903	400,404	200,320	235,245	26,090	510,438	10.9	11.2	14.9	18.3
$200,000 under $500,000	9,437	2,714,532	2,265,112	160,906	92,507	—54,492	5,850	151,761	16.9	16.7	19.5	8.0
$500,000 under $1,000,000	2,431	1,640,645	1,508,290	56,439	54,581	—65,942	1,122	37,837	10.1	9.3	17.9	8.7
$1,000,000 under $2,000,000	734	1,005,319	973,678	19,089	20,561	—41,351	305	11,601	4.6	4.7	9.8	6.5
$2,000,000 under $5,000,000	330	955,046	955,142	14,084	20,311	—46,405	149	9,975	6.9	7.1	20.9	4.3
$5,000,000 under $10,000,000	59	384,215	381,281	2,700	4,363	—12,081	21	954	9.1	8.2	(*)	9.5
$10,000,000 or more	26	422,953	431,491	2,252	2,139	—19,017	8	630	14.0	11.5	(*)	6.7
Animal specialty												
Total	74,724	495,624	445,650	101,542	51,591	—138,893	14,023	89,854	10.4	24.3	33.3	13.2
Under $2,500, total	52,405	25,769	102,341	28,721	6,336	—126,311	3,297	1,412	12.4	20.0	44.8	16.9
No receipts reported	17,288	—	29,996	7,184	2,946	—41,895	—	—	22.7	—	—	29.0
$1 under $2,500	35,117	25,769	72,345	21,537	3,390	—84,416	3,297	1,412	14.7	20.0	44.8	20.7
$2,500 under $5,000	5,550	19,878	19,204	4,964	1,065	—8,428	3,192	2,187	32.8	35.4	42.9	22.1
$5,000 under $10,000	6,992	46,565	53,991	10,858	1,244	—28,844	1,099	2,278	43.2	42.5	51.3	63.1
$10,000 under $25,000	4,735	82,907	77,277	14,867	9,378	—23,630	2,492	2,109	39.3	48.8	45.2	21.9
$25,000 under $50,000	2,521	77,650	47,801	9,651	2,378	13,615	1,662	27,830	41.8	42.2	81.4	29.6
$50,000 under $100,000	1,748	129,904	91,879	14,767	17,408	11,469	1,592	19,402	71.5	73.4	58.2	32.9
$100,000 under $200,000	704	88,908	39,037	11,954	10,980	21,887	640	28,730	57.0	53.4	53.9	26.7
$200,000 under $500,000	69	24,043	14,121	5,760	2,802	1,348	49	5,906	38.6	32.3	82.8	19.5
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Other												
Total	225,728	1,012,663	715,114	166,181	110,288	—135,886	64,321	273,748	6.2	9.8	11.0	8.0
Under $2,500, total	179,177	61,939	181,503	94,405	20,163	—332,906	26,505	15,559	7.2	13.0	19.7	8.0
No receipts reported	91,714	—	93,838	45,304	9,737	—182,345	(*)	(*)	9.9	—	(*)	10.2
$1 under $2,500	87,463	61,939	87,665	49,101	10,426	—140,561	26,326	15,548	10.4	13.0	19.7	15.8
$2,500 under $5,000	16,129	57,285	27,440	7,194	1,582	11,850	13,039	21,469	21.5	21.6	14.1	24.0
$5,000 under $10,000	15,723	117,514	41,397	16,162	2,939	32,516	12,048	45,857	23.6	26.3	31.4	29.7
$10,000 under $25,000	7,712	119,129	43,403	13,149	5,136	38,778	6,524	46,830	17.8	20.1	23.1	46.5
$25,000 under $50,000	3,632	115,784	41,908	8,868	5,937	41,612	3,087	49,924	35.7	37.4	35.7	50.5
$50,000 under $100,000	1,719	120,257	63,764	6,978	10,069	19,682	1,537	28,491	27.9	26.6	40.0	41.6
$100,000 under $200,000	923	122,092	84,985	5,821	22,012	22,241	902	24,867	33.1	31.9	27.7	(*)
$200,000 under $500,000	560	173,436	118,068	9,090	30,155	22,414	450	30,445	23.6	24.2	24.2	32.0
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	38	47,356	35,601	2,182	8,665	1,009	31	2,312	24.7	24.9	35.0	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Animal services, except veterinary												
Total	55,087	350,452	51,471	41,703	53,552	—70,643	17,644	57,759	6.7	12.8	15.1	12.0
Under $2,500 total	31,885	20,478	4,285	14,012	1,327	—63,812	5,376	2,923	7.3	10.0	21.0	8.7
No receipts reported	7,557	—	1,054	3,076	391	—18,395	—	—	13.4	—	—	19.5
$1 under $2,500	24,329	20,478	3,231	10,936	936	—45,417	5,376	2,923	8.7	10.0	21.0	11.1
$2,500 under $5,000	8,260	29,221	1,536	7,186	1,056	—18,018	3,144	4,991	29.9	30.2	26.5	53.8
$5,000 under $10,000	6,336	46,384	4,256	5,614	2,936	—4,732	3,496	8,642	15.3	15.6	25.1	27.8
$10,000 under $25,000	6,401	96,096	16,072	6,886	8,708	—1,069	3,543	14,356	15.4	16.3	25.1	28.3
$25,000 under $50,000	1,068	37,599	(*)	2,944	8,591	5,650	1,029	7,470	41.6	42.0	46.2	(*)
$50,000 under $100,000	587	46,061	(*)	1,627	13,885	4,868	552	6,840	44.3	47.9	43.9	(*)
$100,000 under $200,000	504	60,405	(*)	(*)	(*)	(*)	(*)	(*)	49.0	47.9	(*)	(*)
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnote at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Agriculture, Forestry, and Fishing—Continued												
Landscape and horticultural services												
Total	**67,772**	**1,042,030**	**340,739**	**59,453**	**193,045**	**236,377**	**55,994**	**250,700**	**4.8**	**10.1**	**7.8**	**14.8**
Under $2,500 total	25,010	27,410	2,393	5,852	620	2,693	16,727	10,655	7.8	9.4	12.5	20.1
No receipts reported	(*)	—	(*)	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	24,192	27,410	1,975	5,569	620	4,164	16,727	10,655	7.9	9.4	12.5	20.3
$2,500 under $5,000	11,860	43,033	2,836	5,802	1,237	16,105	9,907	18,263	11.5	11.7	14.2	33.8
$5,000 under $10,000	12,278	93,839	7,989	5,148	4,563	47,253	11,756	48,622	11.3	11.5	12.9	(*)
$10,000 under $25,000	9,808	150,661	26,872	10,169	17,422	53,806	9,063	55,293	13.1	14.1	16.0	(*)
$25,000 under $50,000	4,164	152,645	42,807	6,538	37,095	35,318	4,002	35,952	20.3	20.9	24.2	(*)
$50,000 under $100,000	2,471	162,169	67,922	6,132	36,654	28,682	2,466	28,829	24.9	25.2	26.6	(*)
$100,000 under $200,000	1,593	220,161	89,802	13,448	49,523	35,879	1,568	36,107	27.4	26.9	26.5	(*)
$200,000 under $500,000	558	166,704	81,981	5,842	38,397	15,497	483	15,654	39.8	38.7	36.4	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	—	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Other agricultural services, forestry, and fishing												
Total	**84,073**	**2,104,365**	**548,438**	**150,744**	**343,052**	**443,407**	**60,567**	**503,315**	**4.0**	**6.3**	**6.0**	**10.0**
Under $2,500, total	29,512	23,600	2,042	10,990	1,210	−21,632	12,288	8,435	6.9	6.9	13.8	12.0
No receipts reported	3,468	—	(*)	2,019	539	−11,149	—	—	19.4	—	—	22.7
$1 under $2,500	26,044	23,600	1,581	8,971	671	−10,483	12,288	8,435	7.4	8.9	13.8	13.6
$2,500 under $5,000	9,228	33,040	1,495	4,166	732	10,341	7,851	13,146	12.1	12.3	14.8	37.7
$5,000 under $10,000	12,649	92,690	6,981	11,910	4,933	23,757	10,010	32,821	11.1	11.2	15.1	24.4
$10,000 under $25,000	12,143	193,141	22,245	19,273	6,758	59,384	10,974	62,570	10.4	10.9	12.5	39.1
$25,000 under $50,000	9,795	337,238	40,128	27,113	43,042	101,129	9,327	104,233	12.9	12.9	14.1	58.1
$50,000 under $100,000	6,473	460,491	83,047	31,586	67,652	140,617	6,013	144,905	13.2	13.1	13.0	54.9
$100,000 under $200,000	3,237	444,275	109,385	29,588	126,505	96,260	3,177	96,761	17.3	18.0	15.6	(*)
$200,000 under $500,000	698	198,712	89,357	8,699	41,490	23,779	685	24,869	27.3	25.3	20.1	(*)
$500,000 under $1,000,000	251	165,805	75,314	4,703	32,710	4,314	169	8,140	32.5	29.1	27.9	(*)
$1,000,000 under $2,000,000 $2,000,000 under $5,000,000 $5,000,000 under $10,000,000	87	155,373	118,444	2,716	18,020	5,458	73	7,435	12.7	10.7	16.9	26.7
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Mining												
Total	**57,033**	**2,991,449**	**505,979**	**173,943**	**231,566**	**364,630**	**37,930**	**643,133**	**5.2**	**3.8**	**3.5**	**4.3**
Under $2,500, total	22,001	14,772	2,548	5,141	828	−49,558	9,575	4,296	7.6	11.9	18.5	9.7
No receipts reported	6,238	—	2,050	2,048	501	−38,338	—	—	11.7	—	—	12.2
$1 under $2,500	15,763	14,772	498	3,093	327	−11,220	9,575	4,298	9.6	11.9	18.5	15.2
$2,500 under $5,000	6,643	22,445	1,270	2,413	561	−2,528	5,339	10,041	27.4	22.2	30.2	30.8
$5,000 under $10,000	5,792	42,422	5,934	2,844	1,106	−1,490	4,144	13,569	13.3	13.5	20.8	17.9
$10,000 under $25,000	7,873	125,494	13,852	10,758	2,599	23,099	6,878	42,036	12.5	12.9	15.0	14.8
$25,000 under $50,000	5,427	195,214	22,803	14,869	6,155	26,434	4,361	55,164	14.5	14.6	16.2	15.2
$50,000 under $100,000	3,308	236,769	25,392	11,972	12,860	53,310	2,795	72,930	13.8	13.9	13.9	20.4
$100,000 under $200,000	2,864	385,724	31,455	25,865	39,935	63,424	2,286	90,668	13.5	12.7	11.8	17.7
$200,000 under $500,000	2,092	625,759	114,984	32,227	61,970	93,645	1,720	124,864	11.6	11.4	8.0	13.9
$500,000 under $1,000,000	654	451,292	105,674	25,147	42,812	52,778	524	81,586	10.5	9.8	7.3	8.5
$1,000,000 under $2,000,000	239	329,573	60,477	17,250	30,864	46,511	205	60,470	7.0	7.2	6.1	7.1
$2,000,000 under $5,000,000	111	314,253	70,170	13,809	21,851	37,008	84	52,047	7.3	6.9	2.7	4.2
$5,000,000 under $10,000,000	22	153,963	30,132	7,804	7,146	10,281	15	20,818	(2)	(2)	(2)	(2)
$10,000,000 or more	7	93,769	21,288	3,844	2,879	11,716	4	14,642	(2)	(2)	(2)	(2)
Oil and gas extraction												
Total	**48,778**	**2,447,455**	**366,243**	**126,016**	**160,761**	**278,682**	**34,131**	**536,299**	**5.8**	**4.0**	**3.9**	**4.4**
Under $2,500, total	17,816	13,382	2,201	3,852	604	−40,411	8,781	4,039	8.7	12.8	19.5	10.9
No receipts reported	4,192	—	1,819	1,282	(*)	−31,315	—	—	15.2	—	—	13.8
$1 under $2,500	13,624	13,382	382	2,570	302	−9,096	8,781	4,039	10.4	12.8	19.5	16.3
$2,500 under $5,000	5,547	18,543	1,061	2,047	471	−3,489	4,534	7,973	32.1	25.8	36.0	33.5
$5,000 under $10,000	5,352	38,766	5,278	2,515	(*)	−1,634	3,829	12,133	13.9	14.1	21.2	19.1
$10,000 under $25,000	7,015	111,767	13,343	7,849	2,340	19,004	6,268	37,427	13.0	13.4	15.7	15.1
$25,000 under $50,000	5,021	178,505	22,413	12,985	5,952	28,825	4,287	54,090	15.0	14.9	16.4	13.9
$50,000 under $100,000	3,070	217,333	17,435	11,199	12,129	48,228	2,557	67,848	14.0	13.8	14.1	20.4
$100,000 under $200,000	2,432	331,319	22,962	19,268	26,845	52,315	1,889	78,116	13.9	13.2	12.1	18.2
$200,000 under $500,000	1,745	523,935	83,342	22,802	45,126	80,386	1,392	110,938	11.8	11.9	8.5	14.1
$500,000 under $1,000,000	494	341,347	72,896	14,865	27,109	34,132	373	61,199	10.7	9.8	8.2	8.0
$1,000,000 under $2,000,000	182	250,360	43,766	10,653	21,153	30,019	149	43,716	8.1	8.4	6.7	7.3
$2,000,000 under $5,000,000	82	226,099	40,148	8,854	14,003	18,277	58	32,925	9.4	9.1	3.7	4.3
$5,000,000 under $10,000,000 $10,000,000 or more	22	196,099	41,398	9,127	4,035	13,230	14	25,895	(2)	(2)	(2)	(2)
Other mining												
Total	**8,255**	**543,994**	**139,736**	**47,927**	**70,805**	**85,748**	**3,799**	**106,834**	**11.1**	**10.1**	**7.9**	**18.3**
Under $2,500, total	4,185	1,390	(*)	1,289	(*)	−9,147	794	259	15.0	27.9	42.1	21.6
No receipts reported	2,046	—	(*)	766	(*)	−7,023	—	—	17.7	—	—	25.4
$1 under $2,500	2,139	1,390	(*)	523	(*)	−2,124	794	259	23.9	27.9	42.1	40.5
$2,500 under $5,000	1,096	3,902	(*)	366	(*)	961	805	2,068	34.9	35.0	47.0	45.9
$5,000 under $10,000	440	3,656	(*)	329	(*)	144	(*)	(*)	45.3	48.6	(*)	(*)
$10,000 under $25,000	858	13,727	(*)	2,909	(*)	4,095	610	4,609	42.3	46.2	50.4	(*)
$25,000 under $50,000	406	16,709	(*)	1,884	(*)	−2,391	74	1,074	56.8	61.3	58.2	(*)
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	432	54,405	(*)	6,597	13,090	11,109	397	12,552	43.4	39.9	40.1	(*)
$200,000 under $500,000	347	101,824	31,642	9,425	16,844	13,259	328	13,926	36.2	34.5	24.4	(*)
$500,000 under $1,000,000	160	109,945	32,778	10,282	15,703	18,646	151	20,387	27.8	26.3	15.7	(*)
$1,000,000 under $2,000,000	57	79,213	16,711	6,597	9,711	16,492	56	16,754	13.6	14.0	13.1	(2)
$2,000,000 under $5,000,000	29	88,154	30,022	4,955	7,848	18,731	26	19,122	8.4	6.8	3.9	(2)
$5,000,000 under $10,000,000 $10,000,000 or more	7	51,633	10,022	2,521	5,990	8,767	5	9,565	(2)	(2)	(2)	(2)

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent)[1]: Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Construction												
Total	**896,431**	**32,742,263**	**18,541,239**	**1,031,718**	**5,839,043**	**4,581,215**	**765,813**	**5,043,228**	**1.2**	**1.9**	**1.8**	**4.9**
Under $2,500, total	181,535	216,894	32,214	31,628	5,327	22,860	129,473	106,701	2.9	3.3	4.1	9.7
No receipts reported	8,872	—	547	4,402	1,231	—33,227	12.6	—	—	—	—	18.1
$1 under $2,500	172,663	216,894	31,667	27,226	4,096	56,087	129,473	106,701	2.9	3.3	4.1	10.8
$2,500 under $5,000	113,494	419,190	67,213	25,635	10,256	168,609	95,755	199,435	3.6	3.7	4.5	16.8
$5,000 under $10,000	151,078	1,083,087	207,108	62,879	59,934	430,402	134,691	478,574	3.1	3.2	3.8	14.9
$10,000 under $25,000	179,942	2,924,294	956,799	135,623	299,493	898,048	162,504	959,323	3.0	3.1	3.7	13.6
$25,000 under $50,000	114,467	4,021,417	1,799,196	179,055	630,197	784,421	102,672	845,608	3.9	4.0	4.7	15.4
$50,000 under $100,000	78,511	5,509,012	2,966,890	186,219	1,087,567	815,638	70,470	872,729	4.3	4.4	5.0	15.7
$100,000 under $200,000	48,031	6,675,269	4,079,802	166,610	1,404,277	718,602	44,049	765,035	5.1	5.1	5.5	20.7
$200,000 under $500,000	24,591	7,296,613	4,947,559	165,742	1,552,789	545,306	22,137	596,165	5.6	5.4	5.7	15.4
$500,000 under $1,000,000	3,648	2,450,168	1,830,223	42,862	455,026	119,628	3,102	135,326	7.2	6.7	8.0	17.1
$1,000,000 under $2,000,000	853	1,107,579	854,413	16,584	182,000	42,157	738	50,095	4.3	4.4	6.1	15.3
$2,000,000 under $5,000,000	233	667,010	520,888	10,380	107,695	20,777	192	26,294	7.9	8.2	9.6	18.0
$5,000,000 under $10,000,000	40	251,471	191,478	6,504	27,971	—1,503	30	5,943	(1)	(1)	(1)	(1)
$10,000,000 or more	8	121,259	87,436	1,994	16,509	—3,730			(1)	(1)	(1)	(1)
General contractors and operative builders												
Total	**173,780**	**13,292,446**	**9,101,384**	**331,104**	**2,065,581**	**1,102,069**	**133,834**	**1,350,342**	**2.9**	**3.1**	**3.5**	**8.8**
Under $2,500, total	20,357	20,935	5,507	6,548	2,250	—35,949	7,860	6,444	8.5	10.9	16.4	15.9
No receipts reported	4,010	—	(*)	1,655	(*)	—28,684	—	—	18.3	—	—	21.8
$1 under $2,500	16,347	20,935	5,254	4,893	1,924	—9,265	7,860	6,444	9.6	10.9	16.4	21.4
$2,500 under $5,000	14,219	53,254	11,942	2,921	1,190	5,395	10,202	17,860	10.3	10.5	14.4	32.7
$5,000 under $10,000	20,134	146,247	31,952	12,710	10,343	32,566	16,130	50,376	8.5	8.7	11.2	30.7
$10,000 under $25,000	30,547	500,884	157,911	29,798	50,325	133,539	25,224	151,098	7.3	7.6	9.8	19.7
$25,000 under $50,000	28,868	1,034,325	505,116	48,880	160,670	166,819	23,462	195,819	7.8	7.9	9.6	22.8
$50,000 under $100,000	25,166	1,815,532	1,064,858	56,879	351,052	218,965	21,898	249,592	7.6	7.8	8.9	20.6
$100,000 under $200,000	18,336	2,606,408	1,825,148	51,980	447,743	211,846	15,276	240,836	8.2	8.2	9.3	24.2
$200,000 under $500,000	13,063	3,971,141	2,940,657	71,568	644,325	256,638	11,205	293,949	7.5	7.3	8.1	18.2
$500,000 under $1,000,000	2,223	1,512,083	1,198,023	20,292	191,023	71,276	1,857	81,286	9.9	8.3	10.0	19.9
$1,000,000 under $2,000,000	627	814,455	644,142	10,731	91,496	18,772	532	35,156	5.0	5.1	7.2	16.7
$2,000,000 under $5,000,000	195	560,961	448,532	8,205	76,333	18,039	161	22,787	8.6	9.0	9.4	20.7
$5,000,000 under $10,000,000	37	233,962	180,160	5,198	22,322	—2,031	27	5,139	(1)	(1)	(1)	(1)
$10,000,000 or more	8	121,259	87,436	1,994	16,509	—3,730			(1)	(1)	(1)	(1)
Special trade contractors												
Total	**672,140**	**18,083,744**	**8,802,355**	**851,420**	**3,804,489**	**3,230,219**	**589,741**	**3,447,315**	**1.5**	**2.5**	**2.2**	**7.3**
Under $2,500, total	150,081	182,682	25,114	22,087	2,963	56,655	113,986	94,007	3.2	3.6	4.4	11.7
No receipts reported	4,077	—	(*)	1,828	(*)	—4,500	—	—	19.0	—	—	25.4
$1 under $2,500	146,004	182,682	24,820	20,259	2,958	61,155	113,986	94,007	3.2	3.6	4.4	12.9
$2,500 under $5,000	92,566	339,895	53,067	20,485	8,390	148,149	79,350	165,920	4.0	4.1	4.9	17.9
$5,000 under $10,000	119,291	855,870	162,269	45,669	44,654	362,754	108,384	389,412	3.5	3.6	4.3	16.5
$10,000 under $25,000	140,850	2,286,152	755,030	98,447	231,388	722,906	130,122	764,971	3.4	3.5	4.2	18.0
$25,000 under $50,000	80,436	2,911,355	1,221,097	118,192	444,635	583,351	74,475	614,959	4.7	4.8	5.6	21.3
$50,000 under $100,000	49,074	3,399,514	1,730,318	118,910	700,285	550,629	45,271	573,083	5.5	5.5	6.2	26.4
$100,000 under $200,000	27,264	3,750,299	2,051,801	106,770	956,667	470,320	26,347	497,747	6.8	6.8	7.0	37.6
$200,000 under $500,000	10,941	3,166,646	1,916,219	91,609	863,047	274,981	10,375	288,833	8.5	8.1	8.4	31.1
$500,000 under $1,000,000	1,383	906,187	609,342	22,233	260,296	45,145	1,203	50,833	12.3	11.6	13.8	31.6
$1,000,000 under $2,000,000	219	284,766	207,261	5,641	87,965	12,726	199	14,280	8.6	8.7	11.6	(*)
$2,000,000 under $5,000,000	35	100,378	70,837	1,393	32,159	2,601	29	3,370	20.2	18.7	21.0	15.0
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Plumbing, heating, and air conditioning												
Total	**74,351**	**3,379,713**	**1,998,724**	**82,458**	**584,880**	**679,845**	**82,295**	**519,901**	**4.5**	**6.1**	**8.2**	**18.1**
Under $2,500, total	9,467	10,378	3,885	1,398	(*)	—2,383	4,700	2,406	12.8	14.8	21.2	23.5
No receipts reported	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	8,935	10,378	3,885	1,063	(*)	—1,517	4,700	2,406	13.2	14.8	21.2	25.3
$2,500 under $5,000	5,830	21,045	7,368	2,174	(*)	3,957	3,724	7,281	15.9	16.2	22.3	42.4
$5,000 under $10,000	7,931	56,985	25,149	2,223	2,421	12,928	7,023	15,928	13.7	14.0	19.2	56.7
$10,000 under $25,000	17,628	309,241	145,649	9,599	15,386	73,738	16,042	62,051	9.8	10.4	12.5	46.0
$25,000 under $50,000	12,800	485,081	269,445	16,411	33,155	93,886	12,382	100,619	11.3	11.6	13.7	42.3
$50,000 under $100,000	10,385	719,313	386,859	18,823	117,822	126,427	9,608	130,024	11.9	12.1	13.6	(*)
$100,000 under $200,000	6,969	940,076	577,286	20,562	215,318	108,799	6,612	115,072	13.7	13.7	14.6	(*)
$200,000 under $500,000	2,048	603,572	403,021	8,622	139,548	52,380	1,943	55,222	18.0	17.9	19.3	(*)
$500,000 under $1,000,000	244	153,737	124,497	1,796	34,940	7,467	226	8,037	29.2	28.6	32.3	(*)
$1,000,000 under $2,000,000	49	78,285	55,545	830	22,592	2,446	35	3,261	18.5	18.9	26.5	39.4
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Painting, paper hanging, and decorating												
Total	**111,724**	**1,845,419**	**897,770**	**42,978**	**437,648**	**463,153**	**103,270**	**480,648**	**3.7**	**7.2**	**5.5**	**25.4**
Under $2,500, total	30,055	37,741	3,644	2,041	(*)	19,289	26,484	21,381	7.2	8.0	8.8	27.2
No receipts reported	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	29,876	37,741	3,644	2,030	(*)	19,333	26,484	21,381	7.2	8.0	8.8	27.7
$2,500 under $5,000	18,617	69,644	12,107	3,238	2,174	32,551	16,772	33,856	9.1	9.1	10.6	44.5
$5,000 under $10,000	22,880	166,085	28,748	4,465	7,509	81,117	21,948	82,896	8.1	8.2	9.4	(*)
$10,000 under $25,000	24,425	388,455	106,981	11,938	45,183	149,359	23,085	152,047	8.2	8.6	9.6	26.2
$25,000 under $50,000	8,232	284,533	96,336	6,180	76,459	89,025	7,764	73,226	15.2	15.5	16.9	(*)
$50,000 under $100,000	4,533	292,600	131,757	5,480	74,342	57,194	4,469	57,694	18.3	18.4	19.4	(*)
$100,000 under $200,000	1,841	242,924	90,181	3,823	85,877	28,470	1,763	29,042	26.9	27.2	28.9	(*)
$200,000 under $500,000	1,035	286,967	184,999	4,562	110,702	21,391	885	25,147	29.1	27.6	29.4	(*)
$500,000 under $1,000,000	106	78,386	43,017	1,229	35,017	4,757	(*)	(*)	48.5	40.1	(*)	(*)
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent)[1]: Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Construction—Continued												
Special trade contractors—Continued												
Electrical work												
Total	59,060	2,046,450	1,153,643	46,696	355,102	323,516	48,210	346,527	5.1	7.2	7.1	20.5
Under $2,500, total	13,089	15,474	4,259	1,516	(*)	1,560	6,665	6,043	11.2	13.1	16.2	25.4
No receipts reported	(*)	—	(*)	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	12,191	15,474	4,252	1,460	(*)	1,997	6,665	6,043	11.6	13.1	18.2	27.2
$2,500 under $5,000	5,504	19,931	9,472	1,560	(*)	2,228	3,333	4,278	16.9	17.1	25.9	32.4
$5,000 under $10,000	7,309	52,210	17,333	2,037	3,527	12,204	5,613	15,246	14.5	14.8	20.2	33.5
$10,000 under $25,000	10,821	186,575	100,065	6,300	11,128	34,379	9,354	38,670	12.0	12.6	15.2	53.8
$25,000 under $50,000	10,589	355,761	185,771	9,911	33,319	83,274	10,387	85,200	12.9	13.1	14.6	(*)
$50,000 under $100,000	7,412	515,953	289,857	14,184	90,373	83,856	6,670	87,267	14.2	14.4	15.7	(*)
$100,000 under $200,000	3,169	437,231	241,181	7,207	92,320	62,148	3,064	64,665	19.0	18.9	18.8	(*)
$200,000 under $500,000	892	312,903	205,879	4,688	82,215	36,744	985	37,665	22.6	22.6	21.9	(*)
$500,000 under $1,000,000	144	89,463	61,748	1,111	23,282	3,496	108	4,547	37.6	35.3	38.9	(*)
$1,000,000 under $2,000,000	25	34,445	24,826	327	12,481	2,312	25	2,312	24.7	23.8	31.3	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Masonry, stonework, tile setting, and plastering												
Total	66,681	2,476,662	1,226,851	55,227	746,940	386,849	60,792	415,517	4.6	7.2	8.5	25.2
Under $2,500, total	11,542	14,886	1,526	653	485	6,866	9,464	6,592	11.7	13.3	15.7	54.1
No receipts reported	(*)	—	(*)	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	10,959	14,886	1,517	634	485	7,368	9,464	6,592	12.0	13.3	15.7	69.3
$2,500 under $5,000	7,073	26,245	2,448	1,272	(*)	10,460	6,395	12,586	15.0	15.1	17.7	(*)
$5,000 under $10,000	11,864	82,670	14,284	3,515	7,980	36,296	11,010	38,548	11.0	11.3	13.7	(*)
$10,000 under $25,000	13,826	222,314	65,109	5,727	40,671	77,546	12,484	81,452	10.9	11.3	13.0	(*)
$25,000 under $50,000	10,134	365,783	162,563	9,922	94,754	70,544	9,615	72,165	13.5	13.9	15.9	(*)
$50,000 under $100,000	6,041	438,745	208,343	9,427	157,300	73,726	5,663	75,024	15.6	15.6	17.1	(*)
$100,000 under $200,000	4,816	690,624	383,172	12,336	225,400	78,041	4,472	84,109	16.3	16.5	17.4	(*)
$200,000 under $500,000	1,572	461,348	258,981	10,730	159,297	37,094	1,509	37,930	22.1	21.2	23.2	(*)
$500,000 under $1,000,000	141	110,801	77,955	918	40,239	5,630	133	6,367	26.1	24.6	32.8	(*)
$1,000,000 under $2,000,000	52	65,265	52,570	707	19,305	2,446	47	2,734	17.6	17.3	24.4	62.6
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Carpentering and flooring												
Total	201,014	2,669,623	1,171,614	66,386	422,336	756,756	185,299	776,167	2.7	5.8	4.1	17.8
Under $2,500, total	57,789	71,520	5,028	4,067	441	37,804	48,740	43,512	5.0	5.7	6.4	16.5
No receipts reported	(*)	—	—	(*)	(*)	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	57,222	71,520	5,028	4,030	436	38,059	48,740	43,512	5.0	5.7	6.4	19.2
$2,500 under $5,000	38,397	139,803	12,094	5,819	2,310	80,312	25,931	82,349	6.2	6.3	7.0	30.3
$5,000 under $10,000	43,351	305,847	34,376	10,218	10,912	171,882	42,014	175,088	5.8	5.9	6.5	46.6
$10,000 under $25,000	37,187	593,685	162,362	17,207	50,725	230,258	35,776	233,608	6.5	6.8	7.7	36.4
$25,000 under $50,000	14,501	498,042	224,572	10,340	101,551	117,376	13,871	121,578	11.2	11.3	13.3	(*)
$50,000 under $100,000	6,535	450,945	273,477	8,990	73,917	65,934	5,916	68,745	15.1	16.5	17.3	(*)
$100,000 under $200,000	2,132	280,859	179,201	5,597	58,119	31,810	2,132	31,810	25.1	25.3	27.0	—
$200,000 under $500,000	918	272,169	217,462	3,424	103,025	17,917	918	17,917	34.5	32.4	32.0	—
$500,000 under $1,000,000	104	86,953	63,122	726	21,428	3,465	101	3,560	42.0	34.2	31.8	(*)
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous special trade contractors												
Total	159,130	5,663,617	2,553,453	355,375	1,057,561	606,456	129,675	902,555	3.1	4.7	4.4	11.4
Under $2,500, total	28,139	32,683	6,772	12,412	1,414	−6,481	15,933	12,073	7.6	8.9	12.6	20.4
No receipts reported	1,318	—	(*)	1,370	—	−2,396	—	—	32.5	—	—	38.9
$1 under $2,500	26,821	32,683	6,494	11,042	1,414	−4,085	15,933	12,073	7.8	8.9	12.6	22.8
$2,500 under $5,000	17,145	63,227	9,558	9,406	1,118	18,641	13,295	25,572	9.4	9.6	12.4	32.5
$5,000 under $10,000	25,856	190,089	42,379	23,191	12,395	48,327	20,776	61,706	7.7	7.9	10.4	25.2
$10,000 under $25,000	37,163	617,882	174,844	47,676	65,285	157,028	33,381	177,043	6.6	7.0	8.6	28.5
$25,000 under $50,000	23,080	812,055	282,310	65,428	105,397	149,246	20,456	162,171	9.0	9.1	10.8	31.5
$50,000 under $100,000	14,168	981,958	438,325	62,006	186,631	143,392	12,945	154,319	10.2	10.4	12.1	45.1
$100,000 under $200,000	8,337	1,158,585	580,780	57,225	231,653	161,052	8,304	163,048	12.2	12.4	12.1	(*)
$200,000 under $500,000	4,376	1,228,686	645,877	59,563	268,260	108,455	4,136	114,032	14.1	13.2	13.6	36.8
$500,000 under $1,000,000	670	431,315	269,968	16,881	124,329	21,843	557	25,141	18.3	17.3	19.9	(*)
$1,000,000 under $2,000,000	96	147,137	101,040	4,587	40,499	5,995	92	6,550	12.6	14.4	14.3	81.3
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Contractors not allocable												
Total	50,511	1,267,073	637,500	49,192	168,973	226,927	42,436	245,571	5.6	9.5	8.4	19.6
Under $2,500, total	11,097	13,277	1,593	2,993	(*)	2,154	7,627	6,250	11.6	13.7	16.3	27.8
No receipts reported	785	—	—	(*)	—	−2,043	—	—	42.5	—	—	43.1
$1 under $2,500	10,312	13,277	1,593	2,074	(*)	4,197	7,627	6,250	12.0	13.7	16.3	35.3
$2,500 under $5,000	6,709	26,041	2,204	1,245	(*)	15,065	6,203	15,655	15.1	15.2	17.8	(*)
$5,000 under $10,000	11,653	80,970	12,887	4,500	4,937	35,082	10,177	38,786	11.8	12.2	14.5	38.4
$10,000 under $25,000	8,545	137,258	43,958	7,378	17,780	41,601	7,158	43,354	13.7	14.5	17.8	38.8
$25,000 under $50,000	5,163	175,737	72,983	11,983	24,892	34,251	4,735	34,830	18.9	19.2	22.1	(*)
$50,000 under $100,000	4,271	293,966	171,714	8,430	36,230	46,044	3,501	50,054	16.8	19.2	23.9	51.1
$100,000 under $200,000	2,431	318,562	202,973	7,860	47,847	36,433	2,426	39,452	23.8	24.0	25.6	(*)
$200,000 under $500,000	587	158,826	90,683	2,166	(*)	13,489	556	15,383	38.0	38.3	37.1	(*)
$500,000 under $1,000,000	55	62,436	38,705	2,637	11,078	4,807	55	4,807	55.6	39.9	35.4	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent)[1]: Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing												
Total	212,864	9,117,843	4,690,314	426,560	1,876,646	1,138,147	149,356	1,321,270	2.7	3.4	3.8	8.9
Under $2,500, total	56,258	52,715	23,766	12,563	3,318	−35,481	21,920	12,458	5.1	6.7	11.2	11.3
No receipts reported	6,296	—	875	2,098	(*)	−8,926	—	—	15.4	—	—	17.6
$1 under $2,500	49,962	52,715	22,887	10,475	3,014	−26,675	21,920	12,458	5.4	6.7	11.2	13.3
$2,500 under $5,000	22,984	82,397	23,191	9,162	2,922	12,977	15,920	23,727	6.1	6.2	11.6	21.5
$5,000 under $10,000	26,995	198,171	54,199	20,568	7,228	31,911	20,596	46,890	6.5	6.2	10.5	20.8
$10,000 under $25,000	34,711	585,774	214,785	42,159	51,749	125,769	27,569	148,228	6.8	7.1	9.3	20.7
$25,000 under $50,000	29,011	1,018,867	370,375	59,315	126,270	211,490	24,885	230,563	7.6	7.9	9.4	26.3
$50,000 under $100,000	22,345	1,568,421	674,480	83,207	337,750	275,115	19,983	290,205	7.9	7.9	8.9	29.1
$100,000 under $200,000	12,251	1,704,982	898,079	68,355	375,294	222,291	10,769	238,425	9.5	9.5	9.4	33.8
$200,000 under $500,000	8,272	1,941,375	1,056,358	78,190	445,136	209,843	5,916	222,006	9.8	9.4	8.7	24.1
$500,000 under $1,000,000	1,555	1,047,151	675,902	34,628	206,203	60,514	1,340	70,749	10.6	9.8	10.6	25.9
$1,000,000 under $2,000,000	367	488,324	355,569	12,467	71,832	19,936	304	23,154	8.6	8.7	10.1	19.4
$2,000,000 under $5,000,000	93	259,639	209,354	5,998	33,772	5,417	78	9,010	13.0	13.1	16.5	(*)
$5,000,000 under $10,000,000	19	128,707	108,122	1,566	10,278	−2,212	16	1,855	(*)	(*)	(*)	(*)
$10,000,000 or more	3	41,320	26,134	382	4,696	679			(*)	(*)	(*)	(*)
Lumber and wood products, except furniture												
Total	51,654	2,317,889	954,155	187,932	414,741	254,535	38,830	304,363	6.2	8.3	8.9	12.8
Under $2,500, total	10,121	11,909	2,080	2,792	937	−3,771	5,469	3,300	11.5	13.9	21.3	20.7
No receipts reported	934	—	(*)	(*)	(*)	−1,875	—	—	36.5	—	—	42.5
$1 under $2,500	9,187	11,909	1,922	2,377	794	−1,896	5,469	3,300	12.1	13.9	21.3	23.7
$2,500 under $5,000	6,546	22,854	2,658	3,115	881	6,031	5,331	6,525	15.1	15.2	19.3	46.8
$5,000 under $10,000	7,362	55,591	9,707	6,049	2,205	11,479	5,953	14,612	13.4	13.6	17.8	34.1
$10,000 under $25,000	9,025	149,672	38,472	15,582	20,471	28,139	7,199	31,659	12.8	13.9	17.4	40.4
$25,000 under $50,000	9,072	307,583	102,447	24,237	42,321	54,255	7,641	61,054	14.0	14.0	16.6	47.6
$50,000 under $100,000	4,679	320,202	101,420	39,303	64,483	38,903	3,798	46,725	17.3	17.4	21.2	45.2
$100,000 under $200,000	2,765	406,693	167,022	31,771	79,981	43,903	2,569	45,774	18.9	19.3	20.0	(*)
$200,000 under $500,000	1,474	479,342	197,560	33,952	106,332	58,210	1,372	61,055	16.7	16.4	16.1	(*)
$500,000 under $1,000,000	462	309,012	157,911	17,927	59,050	14,592	363	20,925	18.6	17.0	18.0	35.6
$1,000,000 under $2,000,000	122	166,191	107,065	7,514	26,914	6,858	100	6,970	10.7	11.3	15.6	19.8
$2,000,000 under $5,000,000	22	65,089	51,147	2,987	8,927	−987	15	1,574	24.9	26.3	49.8	19.4
$5,000,000 under $10,000,000	4	23,751	18,666	703	2,239	−2,977	—	—	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Printing, publishing, and allied industries												
Total	41,216	1,209,413	528,628	55,449	209,071	160,501	27,950	209,590	8.7	9.4	9.5	15.8
Under $2,500, total	11,728	11,497	5,359	2,246	489	−8,387	3,964	1,580	11.6	15.0	25.8	25.5
No receipts reported	937	—	(*)	(*)	—	−1,119	—	—	40.8	—	—	40.7
$1 under $2,500	10,791	11,497	5,163	2,075	489	−7,268	3,964	1,580	12.1	15.0	25.6	28.3
$2,500 under $5,000	4,348	15,758	5,846	1,288	(*)	342	2,845	3,286	18.7	19.1	28.5	44.3
$5,000 under $10,000	4,862	33,543	11,632	2,348	554	1,965	3,875	5,453	29.3	27.3	32.1	57.6
$10,000 under $25,000	8,162	139,901	55,285	8,140	6,976	28,228	6,615	34,445	14.5	15.2	21.3	38.2
$25,000 under $50,000	5,742	195,136	67,918	7,376	16,513	42,975	4,779	45,617	17.5	17.7	21.6	(*)
$50,000 under $100,000	4,147	290,879	115,521	11,582	64,287	59,005	3,963	60,511	18.2	18.0	19.4	(*)
$100,000 under $200,000	1,310	170,044	75,395	8,129	41,359	26,168	1,136	27,441	29.0	28.6	26.6	(*)
$200,000 under $500,000	768	222,341	108,339	10,474	53,014	20,225	730	21,157	32.3	31.5	31.6	(*)
$500,000 under $1,000,000	121	81,658	52,930	2,624	18,603	4,938	115	4,958	39.7	37.7	36.4	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Machinery, except electrical												
Total	26,370	1,297,695	817,640	62,009	283,692	234,554	20,256	252,518	7.5	9.8	8.9	25.5
Under $2,500, total	4,954	2,912	631	2,300	(*)	−3,552	1,458	676	18.1	24.9	39.5	37.6
No receipts reported	(*)	—	—	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	3,640	2,912	631	1,996	(*)	−2,926	1,458	676	20.8	24.9	39.5	44.2
$2,500 under $5,000	2,407	9,580	1,764	1,389	(*)	3,116	1,930	3,345	25.5	25.6	29.9	(*)
$5,000 under $10,000	3,537	25,653	6,646	3,555	(*)	3,849	2,770	6,498	21.1	21.1	27.7	(*)
$10,000 under $25,000	3,652	57,662	15,837	4,873	3,434	18,888	3,259	21,010	19.8	20.0	25.4	(*)
$25,000 under $50,000	4,471	160,453	32,737	10,939	24,265	48,571	4,212	49,688	20.0	20.3	21.8	(*)
$50,000 under $100,000	4,093	310,679	136,484	14,826	67,067	72,273	3,726	73,411	18.3	18.4	18.7	(*)
$100,000 under $200,000	2,046	290,458	152,562	10,551	75,545	44,431	1,696	48,162	23.4	23.1	21.2	(*)
$200,000 under $500,000	1,035	303,281	185,792	10,152	82,280	38,712	1,034	39,313	23.9	24.7	19.5	(*)
$500,000 under $1,000,000	158	97,026	58,215	30,90	21,951	8,694	155	8,826	34.0	30.7	33.0	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries												
Total	93,624	4,292,846	2,589,893	123,170	769,142	489,457	61,320	554,779	3.9	5.1	5.8	10.3
Under $2,500, total	29,455	26,397	15,696	5,225	1,810	−19,671	11,029	6,902	7.1	9.5	16.1	16.0
No receipts reported	3,111	—	(*)	1,196	(*)	−5,086	—	—	21.5	—	—	23.6
$1 under $2,500	26,344	26,397	15,171	4,027	1,649	−14,585	11,029	6,902	7.5	9.5	16.1	19.0
$2,500 under $5,000	9,683	34,205	12,921	2,370	1,431	3,468	5,814	8,471	12.4	12.7	21.1	28.6
$5,000 under $10,000	11,234	83,384	26,214	6,616	3,712	14,618	7,998	22,327	11.5	11.7	16.3	30.5
$10,000 under $25,000	13,672	238,539	105,191	13,564	20,868	52,514	10,596	60,914	10.8	11.4	14.4	29.2
$25,000 under $50,000	9,726	355,695	167,273	16,763	43,171	65,689	8,233	74,204	13.6	13.9	16.6	41.7
$50,000 under $100,000	9,426	646,961	321,055	17,396	141,913	104,934	6,574	109,558	12.4	12.4	14.2	50.7
$100,000 under $200,000	6,130	837,787	503,000	17,904	178,409	107,789	5,368	117,048	13.9	13.9	13.9	49.0
$200,000 under $500,000	2,995	936,411	564,667	23,612	203,510	92,696	2,780	100,481	14.1	13.9	13.1	30.1
$500,000 under $1,000,000	814	559,255	406,845	10,987	108,599	32,090	687	35,930	14.8	13.7	15.2	35.6
$1,000,000 under $2,000,000	211	275,822	220,766	3,850	34,936	6,508	173	11,599	6.8	6.6	12.9	29.9
$2,000,000 under $5,000,000	61	167,213	135,939	2,638	21,303	4,609	55	5,875	16.2	16.2	18.0	(*)
$5,000,000 under $10,000,000	17	131,477	110,325	1,245	9,480	1,193	13	1,470	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent)[1]: Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Transportation, Communication, Electric, Gas, and Sanitary Services												
Total	359,515	10,250,720	1,945,006	1,017,687	1,225,841	1,340,567	266,759	1,609,901	2.1	2.9	3.1	5.9
Under $2,500, total	69,823	76,098	2,931	25,762	2,191	—36,265	33,137	20,579	5.2	6.6	8.5	11.0
No receipts reported	4,401	—	—	2,455	(*)	—11,610	—	—	19.3	—	—	30.0
$1 under $2,500	65,422	76,098	2,931	23,307	2,169	—24,655	33,137	20,579	5.4	6.6	8.5	11.4
$2,500 under $5,000	40,137	149,043	7,537	20,388	3,626	22,094	29,561	43,447	6.1	6.3	8.7	15.8
$5,000 under $10,000	55,517	402,710	14,026	50,534	12,380	89,650	43,607	119,868	5.2	5.3	6.9	18.6
$10,000 under $25,000	93,296	1,558,659	71,641	195,060	60,607	321,997	73,703	391,529	4.1	4.4	5.8	12.2
$25,000 under $50,000	63,171	2,231,808	133,848	260,574	147,685	449,221	54,110	487,674	5.3	5.4	6.5	17.6
$50,000 under $100,000	22,427	1,564,379	152,961	169,161	267,633	217,442	19,387	234,318	7.9	8.1	9.1	24.4
$100,000 under $200,000	8,884	1,242,422	266,834	116,046	260,572	139,472	7,951	149,604	11.1	11.3	11.2	27.3
$200,000 under $500,000	4,623	1,353,016	360,226	105,231	247,886	82,489	3,940	98,272	12.2	11.9	13.3	32.3
$500,000 under $1,000,000	1,198	835,157	369,911	49,827	141,693	34,233	1,002	39,016	12.1	11.4	14.7	35.8
$1,000,000 under $2,000,000	350	479,919	270,781	17,916	59,972	13,614	301	17,259	6.7	6.8	11.2	4.6
$2,000,000 under $5,000,000	71	200,474	123,416	5,543	20,058	4,261	48	5,527	12.7	12.9	11.5	7.3
$5,000,000 under $10,000,000 / $10,000,000 or more	18	157,035	130,896	645	2,538	2,379	12	2,808	(*)	(*)	(*)	(*)
Local and interurban passenger transit												
Total	49,646	544,031	22,514	45,761	94,541	135,635	42,003	149,425	5.5	10.6	6.6	32.3
Under $2,500, total	11,271	15,018	(*)	3,274	(*)	—1,489	6,879	3,826	11.1	12.2	17.7	29.1
No receipts reported	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	11,119	15,018	(*)	3,207	(*)	—1,358	6,879	3,826	11.2	12.2	17.7	29.7
$2,500 under $5,000	11,305	42,643	(*)	4,701	(*)	11,973	9,419	13,878	11.1	11.6	14.9	33.5
$5,000 under $10,000	13,961	100,997	(*)	10,399	2,447	30,343	13,097	35,324	10.7	10.6	12.3	81.7
$10,000 under $25,000	9,498	133,097	(*)	8,624	4,677	55,858	9,237	56,348	12.6	13.1	14.5	74.1
$25,000 under $50,000	2,452	79,788	(*)	6,924	15,423	16,038	2,082	16,786	26.2	26.5	29.9	74.0
$50,000 under $100,000	1,223	126,884	(*)	9,039	53,048	17,923	1,165	18,151	33.1	34.8	35.2	(*)
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	—	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Trucking and warehousing												
Total	253,674	8,192,167	1,376,337	674,187	936,924	1,009,975	169,542	1,202,605	2.5	3.4	3.7	7.1
Under $2,500, total	35,630	40,399	1,485	11,423	1,564	—17,858	17,111	11,313	7.9	10.4	12.0	17.1
No receipts reported	2,592	—	—	1,353	(*)	—7,066	—	—	25.8	—	—	42.7
$1 under $2,500	33,038	40,399	1,485	10,070	1,548	—10,772	17,111	11,313	8.3	10.4	12.0	17.9
$2,500 under $5,000	23,250	85,262	4,092	11,998	1,635	11,165	16,532	24,028	8.1	8.3	12.0	20.5
$5,000 under $10,000	34,460	250,970	8,230	34,489	7,741	44,127	24,857	66,684	6.6	6.8	9.5	16.7
$10,000 under $25,000	75,647	1,291,030	53,243	172,401	44,156	238,482	58,407	295,186	4.6	4.9	6.7	13.1
$25,000 under $50,000	54,623	1,951,156	98,012	240,843	114,296	368,829	46,313	401,852	5.7	5.8	7.1	19.2
$50,000 under $100,000	18,582	1,285,124	157,745	148,023	195,558	167,213	16,061	179,429	8.7	8.9	10.4	30.0
$100,000 under $200,000	6,573	922,331	217,963	91,080	173,075	95,517	5,680	102,135	13.2	13.4	13.6	39.4
$200,000 under $500,000	3,814	1,089,810	216,403	97,273	205,544	66,008	3,326	78,407	13.9	13.5	15.3	38.1
$500,000 under $1,000,000	967	674,590	265,811	46,348	125,846	22,493	785	27,181	13.9	13.1	17.3	36.6
$1,000,000 under $2,000,000	260	360,532	197,880	14,407	46,810	11,287	224	12,502	7.5	7.7	12.3	13.5
$2,000,000 under $5,000,000	59	162,227	89,710	5,367	18,943	2,529	40	3,578	13.5	13.3	17.8	5.9
$5,000,000 under $10,000,000 / $10,000,000 or more	9	78,736	65,763	545	1,756	183	6	510	(*)	(*)	(*)	(*)
Other transportation												
Total	31,811	1,121,770	495,009	53,812	120,466	120,059	19,536	166,856	6.6	6.9	10.1	13.1
Under $2,500, total	11,013	9,873	749	6,558	(*)	—13,977	3,766	2,454	11.4	14.0	24.2	19.4
No receipts reported	1,021	—	—	1,002	(*)	—3,564	—	—	38.2	—	—	45.1
$1 under $2,500	9,942	9,873	749	5,926	(*)	—10,413	3,766	2,454	11.9	14.0	24.2	21.4
$2,500 under $5,000	4,027	15,118	2,122	2,665	(*)	—2,113	2,380	3,834	18.7	19.2	27.6	39.0
$5,000 under $10,000	4,319	31,777	3,323	3,251	1,021	8,482	3,182	10,666	17.3	18.0	23.7	36.1
$10,000 under $25,000	4,493	76,271	9,071	7,547	7,006	14,271	3,185	23,221	18.6	19.5	28.7	43.2
$25,000 under $50,000	3,699	126,156	18,618	5,660	8,996	45,813	3,589	46,768	20.7	20.6	22.4	46.8
$50,000 under $100,000	2,361	176,919	23,470	11,840	33,625	29,620	1,916	33,248	23.2	24.3	23.2	50.1
$100,000 under $200,000	1,026	145,357	41,486	7,829	32,293	21,474	854	24,262	29.5	29.0	28.0	(*)
$200,000 under $500,000	604	204,119	135,075	4,793	19,849	6,029	427	9,188	26.8	31.3	38.3	(*)
$500,000 under $1,000,000	175	123,709	90,383	1,188	8,681	5,646	162	5,664	27.4	25.0	41.5	(*)
$1,000,000 under $2,000,000	73	95,923	67,873	2,196	5,103	1,086	61	3,303	16.0	16.3	29.9	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000 / $10,000,000 or more	9	78,299	65,133	100	782	2,196	6	2,298	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services												
Total	23,984	392,752	51,148	43,927	73,890	74,918	15,678	90,815	6.0	12.7	12.6	18.8
Under $2,500, total	11,909	10,808	498	4,507	(*)	—2,941	5,381	2,986	11.6	13.9	21.3	21.5
No receipts reported	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	11,323	10,808	498	4,104	(*)	—2,112	5,381	2,986	12.0	13.9	21.3	21.8
$2,500 under $5,000	1,555	6,020	(*)	1,034	(*)	1,069	1,230	1,707	31.8	32.9	42.8	(*)
$5,000 under $10,000	2,777	18,966	869	2,399	1,171	6,698	2,471	7,194	22.3	22.5	28.4	(*)
$10,000 under $25,000	3,658	58,261	5,814	6,488	4,766	13,386	2,874	16,774	21.0	22.3	26.6	41.4
$25,000 under $50,000	2,397	74,706	7,756	7,138	8,966	18,741	2,126	22,268	26.3	25.7	30.5	(*)
$50,000 under $100,000	790	51,911	(*)	4,767	17,039	10,714	771	11,535	40.1	41.4	41.2	(*)
$100,000 under $200,000	758	98,275	(*)	12,629	23,567	14,451	691	15,121	35.3	34.1	33.5	(*)
$200,000 under $500,000	79	26,109	(*)	1,966	8,087	6,507	72	6,726	42.8	37.2	38.6	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000			—						—	—	—	—
$10,000,000 or more			—						—	—	—	—

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent)[1]: Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade												
Total	**2,199,864**	**142,295,220**	**105,075,397**	**1,822,164**	**8,521,379**	**10,027,218**	**1,495,383**	**11,643,352**	**0.7**	**0.9**	**1.1**	**2.5**
Under $2,500, total	555,447	495,269	253,571	43,097	6,780	—224,122	219,249	98,920	1.7	2.3	5.7	3.8
No receipts reported	36,013	—	8,235	5,095	872	—91,993	—	—	6.4	—	—	10.3
$1 under $2,500	519,434	495,269	245,336	38,002	6,108	—132,189	219,249	98,920	1.8	2.3	5.7	4.1
$2,500 under $5,000	161,390	658,028	316,560	27,438	14,920	—3,148	106,494	118,154	3.0	3.0	5.0	7.3
$5,000 under $10,000	210,056	1,521,690	771,248	48,471	41,649	118,789	133,943	271,100	2.7	2.7	4.8	7.0
$10,000 under $25,000	323,843	5,382,495	2,918,311	146,211	227,838	696,536	230,427	975,779	2.3	2.4	4.0	6.0
$25,000 under $50,000	276,334	10,033,741	6,164,920	214,682	560,500	1,238,399	220,038	1,469,247	2.5	2.8	3.5	7.9
$50,000 under $100,000	268,526	19,310,321	13,053,789	321,964	1,403,853	1,895,953	230,147	2,105,806	2.2	2.2	2.6	8.0
$100,000 under $200,000	218,315	30,748,574	22,177,227	397,190	2,465,099	2,517,317	198,884	2,858,577	2.2	2.3	2.6	11.2
$200,000 under $500,000	132,596	39,564,188	30,312,243	374,354	3,943,205	2,539,414	125,432	2,621,206	2.4	2.3	2.4	11.5
$500,000 under $1,000,000	23,965	16,076,989	12,928,105	143,222	1,078,392	759,517	22,183	797,962	2.7	2.5	3.1	11.5
$1,000,000 under $2,000,000	6,900	9,267,061	7,832,277	65,093	498,261	318,950	6,361	336,986	2.3	2.6	2.2	9.8
$2,000,000 under $5,000,000	2,142	6,115,141	5,428,470	32,569	229,349	126,422	1,906	141,433	2.9	3.1	3.9	11.8
$5,000,000 under $10,000,000	274	1,808,692	1,659,915	6,321	40,255	29,965	239	33,557	2.1	1.9	1.6	18.5
$10,000,000 or more	74	1,312,831	1,258,753	1,532	11,276	13,626	60	14,945	6.9	6.4	(*)	7.3
Wholesale trade												
Total	**336,599**	**33,761,998**	**25,846,757**	**365,471**	**1,346,223**	**2,941,639**	**262,964**	**3,220,798**	**2.1**	**1.8**	**2.3**	**6.4**
Under $2,500, total	58,018	55,109	23,353	6,773	1,603	—44,574	23,122	15,262	5.0	6.4	10.4	9.1
No receipts reported	7,063	—	2,561	1,568	(*)	—16,230	—	—	14.3	—	—	16.3
$1 under $2,500	50,955	55,109	20,792	5,205	1,293	—28,344	23,122	15,262	5.4	6.4	10.4	10.9
$2,500 under $5,000	27,209	99,086	23,121	5,850	3,531	—1,903	16,906	26,514	8.0	7.9	10.9	20.5
$5,000 under $10,000	34,365	251,156	62,419	9,259	3,283	51,184	26,660	76,387	6.7	6.6	9.3	22.4
$10,000 under $25,000	69,004	1,136,072	306,677	30,811	17,579	420,645	61,481	449,450	5.5	5.9	7.2	19.6
$25,000 under $50,000	45,540	1,651,474	638,758	40,684	40,427	524,956	40,570	550,885	6.8	7.5	6.7	30.7
$50,000 under $100,000	36,137	2,586,855	1,497,142	43,921	121,012	485,074	32,929	509,836	6.1	6.2	6.4	25.9
$100,000 under $200,000	31,730	4,473,946	3,208,570	54,446	251,297	480,654	29,640	516,352	6.1	6.2	6.1	29.4
$200,000 under $500,000	21,772	6,974,735	5,578,726	62,628	340,752	454,951	20,157	474,521	5.7	5.6	5.7	22.1
$500,000 under $1,000,000	7,698	5,415,469	4,486,332	52,851	266,394	284,334	7,377	296,736	4.6	4.4	5.2	22.5
$1,000,000 under $2,000,000	3,218	4,419,426	3,842,812	32,277	169,141	153,425	2,951	170,933	4.5	4.9	3.3	13.9
$2,000,000 under $5,000,000	1,426	4,129,321	3,754,154	20,215	100,991	83,258	1,231	95,289	3.2	3.3	4.8	12.5
$5,000,000 under $10,000,000	220	1,475,960	1,358,827	4,739	24,939	23,263	189	27,178	2.1	2.0	2.2	18.6
$10,000,000 or more	62	1,093,089	1,055,886	1,117	5,274	10,372	51	11,453	(*)	(*)	(*)	(*)
Motor vehicles and automotive equipment												
Total	**18,438**	**1,969,203**	**1,485,611**	**19,731**	**115,151**	**175,262**	**14,947**	**190,708**	**8.6**	**8.4**	**10.0**	**24.9**
Under $2,500, total	2,857	1,825	1,225	(*)	—	—2,389	(*)	(*)	24.5	34.8	(*)	33.1
No receipts reported	(*)	—	(*)	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	2,138	1,825	1,172	(*)	—	—1,445	(*)	(*)	26.9	34.8	(*)	37.1
$2,500 under $5,000	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000 under $10,000	803	6,189	(*)	(*)	(*)	1,195	(*)	(*)	39.9	41.6	(*)	(*)
$10,000 under $25,000	2,853	48,102	21,425	1,182	(*)	14,950	2,452	16,226	24.6	26.0	32.5	(*)
$25,000 under $50,000	3,255	114,339	58,984	2,661	(*)	29,012	2,942	29,396	23.5	23.9	26.3	(*)
$50,000 under $100,000	3,253	237,725	153,569	2,057	14,091	30,492	2,832	34,265	21.6	21.9	24.4	(*)
$100,000 under $200,000	3,504	520,994	374,239	6,743	37,075	55,961	3,456	56,664	18.5	18.9	19.4	(*)
$200,000 under $500,000	1,447	445,722	338,881	4,208	29,369	29,539	1,242	33,263	22.7	22.6	24.7	(*)
$500,000 under $1,000,000	331	226,467	188,608	1,442	15,720	8,152	281	10,392	24.6	23.2	26.8	(*)
$1,000,000 under $2,000,000	122	168,573	146,177	486	6,840	4,540	112	4,857	11.6	12.0	12.3	(*)
$2,000,000 under $5,000,000	58	156,647	140,536	571	6,785	2,112	49	2,512	17.6	18.0	36.8	60.4
$5,000,000 under $10,000,000	6	42,220	38,397	82	1,294	661	5	671	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Lumber and construction materials												
Total	**8,322**	**835,752**	**613,729**	**11,089**	**52,585**	**83,685**	**6,950**	**90,077**	**12.5**	**10.6**	**13.9**	**53.5**
Under $2,500, total	1,556	1,903	(*)	(*)	(*)	258	(*)	(*)	31.4	38.0	(*)	61.6
No receipts reported	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	1,345	1,903	(*)	(*)	(*)	277	(*)	(*)	33.7	38.0	(*)	(*)
$2,500 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	55.0	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,902	30,713	8,163	(*)	(*)	10,534	1,897	10,544	27.8	28.1	37.2	(*)
$25,000 under $50,000	880	22,731	(*)	730	(*)	10,520	677	10,588	48.2	48.0	47.5	(*)
$50,000 under $100,000	1,063	76,677	(*)	(*)	(*)	13,149	(*)	(*)	36.6	38.3	(*)	(*)
$100,000 under $200,000	779	104,718	72,559	1,224	(*)	15,468	592	15,842	37.3	38.2	38.6	(*)
$200,000 under $500,000	417	144,619	105,502	1,134	(*)	9,455	411	9,486	38.8	39.6	49.5	(*)
$500,000 under $1,000,000	264	206,980	171,294	2,160	8,666	14,978	267	15,327	20.0	18.2	21.9	(*)
$1,000,000 under $2,000,000	92	117,051	98,339	1,735	5,899	5,407	86	5,539	13.6	13.9	17.6	(*)
$2,000,000 under $5,000,000	31	87,840	77,351	373	3,040	2,473	28	2,508	24.1	24.4	31.3	(*)
$5,000,000 under $10,000,000	6	34,758	31,568	26	681	1,153	6	1,153	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Farm machinery and equipment												
Total	**10,077**	**2,172,568**	**1,775,970**	**20,831**	**112,223**	**122,314**	**8,900**	**140,379**	**10.7**	**8.8**	**8.3**	**32.4**
Under $2,500, total	644	677	(*)	(*)	—	—121	(*)	(*)	44.4	58.4	(*)	47.1
No receipts reported	(*)	—	(*)	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	593	677	(*)	(*)	—	3	(*)	(*)	47.8	58.4	(*)	(*)
$2,500 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	1,171	8,102	(*)	(*)	(*)	—1	(*)	(*)	37.8	38.1	(*)	(*)
$10,000 under $25,000	1,317	22,525	10,180	(*)	(*)	4,835	1,269	4,858	34.9	37.2	41.8	(*)
$25,000 under $50,000	705	26,107	18,171	(*)	(*)	1,808	(*)	(*)	46.0	46.6	(*)	(*)
$50,000 under $100,000	1,521	100,303	73,340	2,876	(*)	741	954	7,062	31.6	32.2	46.7	(*)
$100,000 under $200,000	1,695	232,229	178,471	1,858	8,466	23,363	1,657	24,641	25.8	24.7	25.8	(*)
$200,000 under $500,000	1,360	476,227	390,153	4,719	22,027	24,437	1,181	27,081	20.5	21.0	24.0	(*)
$500,000 under $1,000,000	900	625,851	522,377	5,191	37,430	36,513	876	37,117	13.1	11.9	13.0	(*)
$1,000,000 under $2,000,000	364	491,114	414,801	3,435	26,718	24,946	350	25,324	8.3	8.4	8.4	(*)
$2,000,000 under $5,000,000	69	188,197	162,192	1,165	10,162	8,411	65	8,651	14.9	15.5	19.7	13.0
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent)[1]: Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Wholesale trade—Continued												
Other machinery, equipment, and supplies												
Total	26,729	2,206,215	1,403,819	30,383	145,431	315,882	22,822	336,718	8.9	7.8	7.8	28.1
Under $2,500: total	4,380	4,558	1,647	310	(*)	−3,103	1,814	784	18.7	22.5	35.7	44.5
No receipts reported	(*)	—	—	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	4,172	4,558	1,647	310	(*)	−2,299	1,814	784	19.2	22.5	35.7	50.7
$2,500 under $5,000	2,823	9,108	1,870	966	—	−1,116	1,423	2,142	22.9	22.9	37.4	44.9
$5,000 under $10,000	2,202	16,918	5,731	(*)	(*)	1,962	1,537	5,398	25.2	26.0	40.1	(*)
$10,000 under $25,000	4,582	78,855	24,732	2,775	232	21,650	3,866	25,494	19.3	20.7	26.4	(*)
$25,000 under $50,000	4,722	169,246	46,063	3,676	6,492	72,220	4,612	72,666	17.1	17.2	19.2	(*)
$50,000 under $100,000	4,200	295,511	164,053	4,192	6,628	68,231	4,096	68,861	17.9	18.1	18.1	(*)
$100,000 under $200,000	3,740	523,524	398,266	6,541	46,557	59,414	3,361	63,357	18.0	18.4	17.9	(*)
$200,000 under $500,000	1,608	506,616	354,506	4,801	50,453	52,834	1,570	52,880	19.9	19.9	18.2	(*)
$500,000 under $1,000,000	518	336,803	260,839	3,192	19,087	28,549	494	29,338	18.9	17.9	18.8	(*)
$1,000,000 under $2,000,000	128	167,329	128,762	1,387	9,617	12,028	122	12,600	12.9	12.6	16.1	(*)
$2,000,000 under $5,000,000	26	91,745	79,248	193	3,992	3,193	25	3,196	22.4	17.4	23.9	(*)
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Groceries and related products												
Total	33,241	6,052,711	5,147,659	48,353	244,408	313,561	30,720	323,519	8.2	4.8	6.2	15.0
Under $2,500: total	2,462	2,279	811	(*)	(*)	−1,720	1,183	797	22.3	29.0	39.1	35.1
No receipts reported	(*)	—	(*)	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	1,959	2,279	(*)	(*)	(*)	−480	1,183	797	25.2	29.0	39.1	(*)
$2,500 under $5,000	1,159	4,084	(*)	(*)	(*)	1,996	1,110	2,128	34.1	33.9	38.4	(*)
$5,000 under $10,000	1,875	13,263	4,209	665	(*)	4,057	1,829	4,116	27.1	27.0	35.0	(*)
$10,000 under $25,000	5,325	83,447	31,157	1,784	(*)	26,831	4,772	28,103	16.9	17.3	23.9	(*)
$25,000 under $50,000	3,385	130,056	79,543	3,096	2,975	24,341	3,001	24,771	22.5	23.4	26.7	(*)
$50,000 under $100,000	5,383	402,164	305,887	4,287	23,161	42,562	5,348	42,826	17.0	17.5	18.3	(*)
$100,000 under $200,000	6,271	900,680	757,440	8,015	23,641	66,689	6,226	67,201	14.9	15.2	15.9	(*)
$200,000 under $500,000	4,986	1,530,285	1,322,413	10,651	57,712	74,445	4,969	74,451	13.1	12.8	14.2	(*)
$500,000 under $1,000,000	1,463	1,029,418	885,483	10,429	56,969	32,075	1,425	32,652	11.0	10.1	12.6	36.6
$1,000,000 under $2,000,000	658	922,970	815,515	5,395	41,495	22,719	590	25,627	8.7	9.7	9.7	28.7
$2,000,000 under $5,000,000	264	785,083	713,678	2,878	30,836	16,442	247	17,289	8.2	8.4	11.2	(*)
$5,000,000 under $10,000,000	31	219,221	192,360	760	5,776	2,740	27	3,134	(*)	(*)	(*)	(*)
$10,000,000 or more	3	38,741	37,582	102	867	414	3	414	(*)	(*)	(*)	—
Farm—product raw materials												
Total	12,355	5,422,451	5,028,724	29,775	56,229	89,429	8,418	121,000	9.4	4.8	9.1	11.8
Under $2,500: total	1,416	1,683	(*)	453	(*)	−3,306	972	690	30.4	34.5	48.9	22.7
No receipts reported	(*)	—	—	—	(*)	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	1,222	1,683	(*)	(*)	(*)	−2,161	972	690	33.0	34.5	48.9	(*)
$2,500 under $5,000	1,251	4,590	(*)	589	(*)	−2,454	512	718	33.0	34.3	39.0	(*)
$5,000 under $10,000	1,677	11,406	(*)	(*)	(*)	426	1,312	3,118	31.0	30.9	43.2	(*)
$10,000 under $25,000	1,534	26,490	(*)	931	(*)	6,130	920	9,258	31.3	30.7	47.0	(*)
$25,000 under $50,000	1,159	39,329	13,536	1,964	637	8,277	1,020	11,536	35.5	36.0	48.3	36.6
$50,000 under $100,000	673	49,385	38,575	2,380	1,135	1,609	339	4,645	44.0	45.6	47.2	(*)
$100,000 under $200,000	1,065	146,083	111,940	1,528	6,384	11,626	734	15,249	34.3	35.7	39.5	52.1
$200,000 under $500,000	1,458	520,061	467,939	3,105	7,318	10,543	970	16,699	22.9	22.1	28.1	32.2
$500,000 under $1,000,000	730	517,926	458,189	4,596	6,992	8,190	533	14,247	14.7	13.4	25.7	36.1
$1,000,000 under $2,000,000	662	936,150	877,832	4,890	12,615	9,858	535	15,266	16.3	17.2	10.5	21.5
$2,000,000 under $5,000,000	583	1,742,992	1,659,712	6,815	13,967	13,133	451	20,666	4.9	5.1	8.3	11.8
$5,000,000 under $10,000,000	104	714,237	683,832	1,677	4,441	2,647	84	5,535	4.2	4.0	9.8	24.2
$10,000,000 or more	43	712,119	697,958	449	2,267	2,550	34	3,373	(*)	(*)	(*)	(*)
Other wholesale trade												
Total	225,437	15,108,800	10,411,245	205,309	620,196	1,861,296	171,009	2,018,397	2.7	2.7	3.0	8.7
Under $2,500: total	44,903	42,184	18,614	5,555	1,153	−34,193	17,323	11,571	5.7	7.3	12.1	10.7
No receipts reported	5,377	—	2,046	1,390	(*)	−11,954	—	—	16.5	—	—	19.6
$1 under $2,500	39,526	42,184	16,568	4,165	849	−22,239	17,323	11,571	6.1	7.3	12.1	12.9
$2,500 under $5,000	20,893	76,723	15,371	3,694	672	4,059	12,981	20,488	9.4	9.2	12.7	22.4
$5,000 under $10,000	25,952	190,473	40,143	6,982	1,967	41,243	19,989	58,084	7.8	7.9	10.6	23.8
$10,000 under $25,000	51,491	845,940	199,995	22,407	13,468	335,715	46,305	354,967	6.6	7.1	8.4	22.7
$25,000 under $50,000	31,634	1,149,654	416,852	26,195	24,814	378,777	27,694	398,028	8.6	9.7	7.9	40.1
$50,000 under $100,000	20,044	1,425,090	722,222	26,180	62,848	328,290	18,177	337,249	7.8	8.0	7.9	29.7
$100,000 under $200,000	14,678	2,045,708	1,377,652	28,539	122,904	257,933	13,614	273,378	8.9	9.0	8.4	40.6
$200,000 under $500,000	10,496	3,351,195	2,598,232	34,008	157,947	253,704	9,824	260,541	7.9	7.8	7.5	35.0
$500,000 under $1,000,000	3,672	2,472,024	1,999,342	25,841	121,530	154,877	3,501	157,653	7.4	6.8	7.3	39.3
$1,000,000 under $2,000,000	1,192	1,616,239	1,361,386	14,948	65,957	79,927	1,154	81,720	3.6	3.7	4.6	38.0
$2,000,000 under $5,000,000	402	1,117,809	958,275	8,294	33,240	38,862	372	41,638	6.4	6.6	7.5	40.4
$5,000,000 under $10,000,000	66	433,532	368,832	2,100	11,536	14,694	61	15,314	(*)	(*)	(*)	(*)
$10,000,000 or more	16	342,229	320,328	566	2,140	7,408	14	7,666	(*)	(*)	(*)	(*)
Retail trade												
Total	1,901,577	106,537,704	77,880,540	1,414,111	8,084,218	8,884,275	1,193,069	8,174,092	0.8	1.1	1.3	2.7
Under $2,500: total	477,330	423,815	222,941	34,479	4,971	−170,796	187,113	79,130	1.9	2.5	6.7	4.4
No receipts reported	29,150	—	5,185	3,145	362	−22,599	—	—	7.6	—	—	13.4
$1 under $2,500	451,180	423,815	217,756	31,333	4,609	−126,197	187,113	79,130	1.9	2.5	6.7	4.5
$2,500 under $5,000	145,908	529,138	286,464	20,079	10,707	−1,770	85,041	85,607	3.3	3.3	5.8	7.5
$5,000 under $10,000	166,553	1,206,099	687,021	37,118	37,631	52,344	101,136	174,747	3.0	3.1	5.4	7.4
$10,000 under $25,000	244,337	4,076,792	2,535,521	111,651	208,640	238,730	160,938	481,152	2.5	2.6	4.4	6.4
$25,000 under $50,000	225,762	8,216,302	5,440,103	168,697	514,127	682,625	175,343	881,410	2.7	2.8	4.0	8.1
$50,000 under $100,000	228,379	16,434,668	11,401,296	269,771	1,253,497	1,371,006	194,201	1,550,421	2.4	2.5	3.2	8.6
$100,000 under $200,000	183,663	25,884,912	18,704,230	330,460	2,195,571	1,987,488	166,581	2,100,501	2.5	2.5	3.0	12.2
$200,000 under $500,000	109,492	32,145,251	24,370,848	308,273	2,579,046	2,054,854	103,952	2,116,893	2.7	2.5	2.8	13.5
$500,000 under $1,000,000	15,812	10,495,084	8,309,091	87,834	803,246	466,269	14,564	491,413	3.5	3.2	3.9	13.4
$1,000,000 under $2,000,000	3,592	4,732,987	3,892,699	31,821	324,789	154,758	3,326	160,734	2.1	2.1	3.1	10.9
$2,000,000 under $5,000,000	689	1,911,823	1,608,279	12,024	125,552	40,624	550	43,560	6.2	6.7	6.9	31.6
$5,000,000 under $10,000,000	60	479,033	423,855	1,904	20,439	8,143	54	8,424	6.3	13.1	2.0	26.3
$10,000,000 or more												

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent): Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade—Continued												
Building materials, hardware, garden supply, and mobile home dealers Total												
Total	55,251	5,098,205	3,816,391	77,368	410,586	406,156	40,815	461,088	5.0	5.1	6.1	12.8
Under $2,500, total	5,943	4,898	3,014	801	(*)	—2,442	2,297	941	16.2	20.2	36.3	27.2
No receipts reported	953	—	(*)	(*)	(*)	—801	—	—	43.0	—	—	48.4
$1 under $2,500	4,990	4,898	2,702	549	(*)	—1,641	2,297	941	17.4	20.2	36.3	32.3
$2,500 under $5,000	3,066	10,416	4,510	458	(*)	1,461	2,374	2,785	22.5	22.6	30.1	44.7
$5,000 under $10,000	4,476	31,200	18,889	1,048	2,646	—1,268	2,563	4,617	18.2	18.5	29.6	39.0
$10,000 under $25,000	8,304	139,033	76,315	4,278	4,806	14,735	5,447	23,147	13.7	14.1	24.0	28.6
$25,000 under $50,000	7,203	258,349	169,779	8,155	14,954	22,703	4,858	31,808	15.7	16.0	22.6	40.0
$50,000 under $100,000	11,770	822,306	570,690	13,998	54,459	91,998	10,125	101,048	11.3	11.4	13.9	32.9
$100,000 under $200,000	8,071	1,156,814	788,456	16,110	104,938	111,827	7,207	118,290	12.0	12.2	13.7	34.6
$200,000 under $500,000	4,912	1,446,619	1,044,269	18,257	132,627	104,157	4,442	112,214	11.7	11.4	12.1	38.5
$500,000 under $1,000,000	1,240	841,142	634,953	10,267	68,281	45,913	1,058	48,517	12.1	11.1	14.2	30.8
$1,000,000 under $2,000,000	235	294,094	229,455	3,159	19,820	13,393	213	14,042	8.5	8.5	10.9	(*)
$2,000,000 under $5,000,000	31	93,334	76,061	857	7,618	3,679	31	3,679	22.4	19.8	18.3	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Building materials, hardware, garden supply, and mobile home dealers. Building materials and supply stores												
Total	15,196	1,704,470	1,214,961	25,705	152,983	140,552	11,743	152,560	9.4	8.6	10.3	25.0
Under $2,500, total	1,773	1 169	572	279	(*)	—1,158	(*)	(*)	29.0	36.0	(*)	47.5
No receipts reported	(*)			(*)	(*)	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	1,512	1,169	572	(*)	—	—941	(*)	(*)	32.1	36.0	(*)	(*)
$2,500 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	1,694	12,479	8,545	(*)	(*)	—158	1,230	1,852	29.8	30.4	43.2	(*)
$10,000 under $25,000	2,426	47,265	18,751	1,092	2,989	7,214	1,711	8,873	26.3	26.7	44.4	(*)
$25,000 under $50,000	1,256	44,894	22,373	1,458	(*)	6,355	(*)	(*)	34.8	36.2	(*)	(*)
$50,000 under $100,000	2,888	200,315	136,787	4,781	12,113	26,175	2,541	27,994	23.3	23.3	27.3	(*)
$100,000 under $200,000	2,858	378,780	260,794	4,233	38,502	35,366	2,450	38,371	21.3	21.5	23.9	(*)
$200,000 under $500,000	1,443	472,627	353,855	6,416	43,822	35,215	1,316	36,111	19.2	19.4	20.6	(*)
$500,000 under $1,000,000	543	378,047	284 181	4,853	33,524	21,804	507	22,598	17.0	15.4	18.8	(*)
$1,000,000 under $2,000,000	107	136,872	104,304	1,666	11,645	8,194	104	8,213	12.4	12.6	14.0	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Building materials, hardware, garden supply, and mobile home dealers Hardware stores												
Total	19,643	1,816,956	1,247,102	19,509	151,696	201,987	16,047	213,645	8.4	9.0	9.4	23.9
Under $2,500, total	955	(*)	(*)	(*)	(*)	—1,078	—	—	37.5	(*)	—	49.5
No receipts reported	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	—	(*)
$2,500 under $5,000	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	997	6,431	(*)	(*)	(*)	—1,015	(*)	(*)	34.2	34.7	(*)	(*)
$10,000 under $25,000	2,149	33,994	20,500	231	(*)	5,841	1,543	7,739	27.0	27.5	41.4	(*)
$25,000 under $50,000	2,769	100,223	67,875	1,860	(*)	15,491	2,363	17,948	25.7	26.0	31.4	(*)
$50,000 under $100,000	5,927	420,403	287,786	5,622	24,712	58,204	5,826	59,645	16.0	16.1	18.3	(*)
$100,000 under $200,000	3,969	564,456	402,387	6,536	45,892	62,540	3,746	63,064	16.9	17.3	18.4	(*)
$200,000 under $500,000	1 942	548,400	377,360	4,117	63,790	52,194	1,831	54,229	19.3	18.3	18.5	(*)
$500,000 under $1,000,000	141	92,803	61,566	581	12,994	8,282	141	8,282	34.5	32.2	31.7	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Building materials, hardware, garden supply, and mobile home dealers Retail nurseries, garden supply stores, and mobile home dealers												
Total	20,412	1,574,779	1,154,328	32,174	105,907	63,617	12,825	94,683	6.5	8.9	12.1	16.4
Under $2,500, total	3,215	2,215	846	339	(*)	—206	1,545	606	22.7	28.9	41.6	42.6
No receipts reported	(*)	—	—	(*)	(*)	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	2,568	2,215	534	(*)	(*)	331	1,545	606	24.4	28.9	41.6	47.1
$2,500 under $5,000	1,896	5,852	1,355	(*)	(*)	1,666	1,721	2,377	29.0	28.9	34.0	(*)
$5,000 under $10,000	1,785	12,290	5,712	(*)	(*)	—95	(*)	(*)	30.3	30.6	(*)	(*)
$10,000 under $25,000	3,729	57,774	37,064	2,955	(*)	1,680	2,193	6,535	19.8	20.1	34.0	40.6
$25,000 under $50,000	3,178	113,222	79,531	4,837	8,780	857	1,549	7,090	23.9	24.3	41.3	52.5
$50,000 under $100,000	2,955	201,588	146,117	3,595	17,634	7,619	1,958	13,409	22.5	22.8	32.9	(*)
$100,000 under $200,000	1,444	193,598	125,275	5,241	20,544	13,921	1,011	16,855	28.6	28.3	40.1	(*)
$200,000 under $500,000	1,527	425,592	313,054	7,724	25,015	16,748	1,295	21,875	22.0	21.9	24.4	53.7
$500,000 under $1,000,000	556	370,292	289,206	4,833	21,763	15,827	410	17,637	19.5	18.1	26.8	38.2
$1,000,000 under $2,000,000	110	134,876	107,944	1,334	5,957	3,859	93	4,284	12.6	12.5	17.1	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
General merchandise stores												
Total	38,109	2,835,562	2,217,969	32,662	146,086	175,470	26,232	207,611	6.3	7.1	8.5	23.4
Under $2,500, total	4,260	4,009	3,606	378	(*)	—3,109	(*)	(*)	19.5	23.9	(*)	27.2
No receipts reported	(*)			—	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	3,953	4,009	3,606	378	(*)	—2,851	(*)	(*)	20.3	23.9	(*)	28.3
$2,500 under $5,000	1,387	5,871	(*)	(*)	(*)	1,612	(*)	(*)	33.7	34.5	(*)	(*)
$5,000 under $10,000	3,030	22,247	15,355	910	(*)	—2,937	(*)	(*)	22.4	22.9	(*)	35.4
$10,000 under $25,000	4,658	77,070	56,001	1,274	2,048	5,687	3,159	9,100	18.4	19.2	35.5	43.9
$25,000 under $50,000	7,781	292,157	227,420	4,914	7,706	16,862	5,004	24,186	13.5	15.8	27.5	30.7
$50,000 under $100,000	8,462	628,509	495,175	7,593	16,685	54,005	7,770	56,624	13.2	13.5	17.3	47.6
$100,000 under $200,000	5,877	784,941	627,806	9,588	41,066	46,983	5,028	54,778	14.4	14.4	16.6	(*)
$200,000 under $500,000	2,186	664,189	509,538	5,817	46,830	41,569	2,143	43,157	19.4	18.5	18.8	(*)
$500,000 under $1,000,000	405	246,915	192,803	1,301	21,381	10,992	401	11,397	23.0	22.2	24.0	(*)
$1,000,000 under $2,000,000	51	68,141	54,315	419	5,628	2,628	51	2,628	17.3	17.2	21.8	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent)[1]: Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade—Continued												
Food stores: Total												
Total	164,371	20,652,235	16,761,876	201,574	1,115,550	960,126	143,817	1,072,197	2.6	2.6	3.4	8.9
Under $2,500, total	9,739	9,388	6,086	1,541	218	−6,511	3,051	1,324	12.8	15.5	29.8	25.6
No receipts reported	1,335	—	(*)	(*)	(*)	−3,002	—	—	34.5	—	—	46.4
$1 under $2,500	8,404	9,388	5,988	1,217	191	−3,509	3,051	1,324	13.7	15.5	29.8	28.7
$2,500 under $5,000	7,070	26,036	16,915	606	330	1,571	4,746	2,588	14.5	14.9	26.7	44.9
$5,000 under $10,000	11,621	89,600	66,843	1,924	1,533	−53	7,234	7,586	11.3	11.6	20.1	29.7
$10,000 under $25,000	24,641	435,623	338,104	7,496	14,525	6,009	15,213	28,015	8.2	6.7	14.5	17.9
$25,000 under $50,000	36,306	1,336,011	1,045,694	18,185	44,688	89,355	29,090	110,176	7.2	7.3	10.2	22.8
$50,000 under $100,000	36,293	2,598,931	2,117,127	31,940	75,994	147,414	30,832	164,287	6.5	6.6	8.8	22.7
$100,000 under $200,000	33,547	4,585,029	3,648,744	50,471	248,852	267,512	30,352	283,769	6.3	6.4	7.8	30.9
$200,000 under $500,000	18,977	5,726,775	4,669,581	48,304	326,682	279,221	17,572	268,489	6.5	6.2	7.3	31.3
$500,000 under $1,000,000	4,484	3,080,008	2,555,260	21,611	207,189	104,905	4,171	110,994	6.3	5.8	7.2	23.3
$1,000,000 under $2,000,000	1,416	1,886,412	1,563,664	13,217	139,860	55,547	1,307	57,427	3.3	3.3	4.0	16.5
$2,000,000 under $5,000,000	255	722,645	598,908	5,275	53,269	13,117	230	15,079	7.9	6.2	9.2	46.7
$5,000,000 under $10,000,000	19	118,652	100,204	841	6,100	1,745	19	2,061	11.7	10.1	5.3	(*)
$10,000,000 or more	3	37,255	32,740	133	2,310	194			(*)	(*)		(*)
Food stores: Grocery stores												
Total	134,543	17,239,778	14,302,385	152,579	803,125	719,035	105,640	798,021	3.2	2.6	3.7	8.9
Under $2,500, total	3,868	4,420	3,614	620	(*)	−3,939	(*)	(*)	20.7	24.2	(*)	39.2
No receipts reported	(*)	—	—	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	3,093	4,420	3,614	501	(*)	−2,013	(*)	(*)	23.0	24.2	(*)	40.6
$2,500 under $5,000	3,312	12,655	9,810	341	(*)	620	2,082	1,012	20.9	21.3	35.4	44.7
$5,000 under $10,000	7,489	56,777	45,424	1,101	1,128	−676	4,397	4,519	14.2	14.5	27.9	38.2
$10,000 under $25,000	16,616	291,185	242,512	4,213	4,380	1,259	10,230	14,062	8.9	10.5	15.6	20.9
$25,000 under $50,000	26,123	962,818	788,271	11,828	18,424	52,042	20,319	66,120	6.5	6.6	12.1	26.2
$50,000 under $100,000	29,566	2,124,556	1,780,203	24,336	41,996	106,857	24,776	120,721	7.2	7.3	9.9	24.6
$100,000 under $200,000	26,335	3,621,806	3,004,716	34,229	119,761	187,012	23,825	197,988	7.1	7.2	8.7	30.9
$200,000 under $500,000	15,481	4,691,630	3,869,642	37,837	250,265	213,339	14,119	221,889	7.1	6.8	8.0	33.2
$500,000 under $1,000,000	4,119	2,829,781	2,360,622	19,566	181,324	95,083	3,819	100,395	6.5	6.0	7.4	24.0
$1,000,000 under $2,000,000	1,351	1,809,094	1,502,150	12,609	123,817	53,007	1,245	54,756	3.4	3.4	4.1	16.8
$2,000,000 under $5,000,000	242	687,245	568,667	4,961	51,070	12,491	217	14,453	8.1	8.5	9.4	46.7
$5,000,000 under $10,000,000	16	110,555	93,014	805	7,507	1,746	19	2,061	12.3	10.8	5.3	(*)
$10,000,000 or more	3	37,255	32,740	133	2,310	194			(*)	(*)		(*)
Food stores: Other food stores												
Total	49,828	3,412,456	2,459,491	48,995	312,425	241,091	37,977	274,176	5.6	7.0	7.9	18.6
Under $2,500, total	5,851	4,968	2,472	921	163	−2,572	2,269	1,179	16.2	19.9	33.1	32.4
No receipts reported	(*)	—	(*)	(*)	(*)	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	5,311	4,968	2,374	716	(*)	−1,496	2,269	1,179	17.1	19.9	33.1	40.2
$2,500 under $5,000	3,758	13,381	7,105	295	(*)	951	2,654	2,576	20.2	20.8	34.6	(*)
$5,000 under $10,000	4,132	32,823	23,425	823	(*)	623	2,837	3,067	16.9	19.2	27.6	44.7
$10,000 under $25,000	8,025	144,438	95,592	3,283	10,145	4,750	4,983	13,953	14.6	15.3	24.5	31.3
$25,000 under $50,000	10,183	373,193	256,423	6,357	25,264	37,313	8,771	44,058	13.8	14.1	18.1	44.5
$50,000 under $100,000	6,727	474,245	336,924	7,604	33,998	40,557	6,056	43,566	15.4	15.7	19.1	58.1
$100,000 under $200,000	7,212	963,221	644,028	16,242	129,091	80,500	6,527	85,881	14.1	14.4	16.2	(*)
$200,000 under $500,000	3,496	1,035,145	799,939	10,467	76,417	65,862	3,453	66,600	15.9	15.4	16.9	(*)
$500,000 under $1,000,000	365	250,227	194,638	2,045	25,865	9,622	352	9,999	22.9	21.8	26.0	(*)
$1,000,000 under $2,000,000	65	77,318	61,514	608	8,043	2,640	62	2,671	16.7	16.7	24.0	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	—	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Automotive dealers and service stations: Total												
Total	251,725	35,739,360	26,665,627	270,306	2,018,332	2,000,636	202,004	2,180,465	2.3	2.2	2.6	8.1
Under $2,500, total	13,453	13,080	9,466	1,066	524	−8,407	4,712	3,219	10.3	13.4	24.4	16.8
No receipts reported	3,719	—	(*)	333	(*)	−6,067	—	—	19.6	—	—	30.3
$1 under $2,500	9,734	13,080	9,010	733	375	−2,340	4,712	3,219	12.2	13.4	24.4	21.2
$2,500 under $5,000	8,164	30,608	18,544	815	(*)	1,131	5,087	7,263	13.2	13.6	21.0	27.5
$5,000 under $10,000	10,688	77,624	59,054	2,423	2,180	−3,706	5,792	10,691	11.9	11.9	21.6	27.7
$10,000 under $25,000	26,392	435,326	319,049	8,985	18,676	14,579	16,430	46,067	7.9	8.1	14.1	21.0
$25,000 under $50,000	28,705	1,067,704	836,169	14,359	29,658	62,604	20,912	87,960	7.9	8.1	12.4	23.9
$50,000 under $100,000	44,949	3,346,571	2,615,676	35,063	133,180	209,217	37,070	243,909	5.7	5.8	9.7	19.4
$100,000 under $200,000	60,052	8,708,589	6,921,585	71,640	508,610	558,378	55,299	588,594	4.6	4.7	5.5	22.0
$200,000 under $500,000	51,093	14,938,313	11,933,091	99,581	918,319	908,917	49,128	923,603	4.1	3.9	4.3	26.0
$500,000 under $1,000,000	6,473	4,273,678	3,526,539	23,627	256,162	163,764	5,952	192,165	5.6	5.1	6.3	25.0
$1,000,000 under $2,000,000	1,415	1,861,119	1,587,920	8,257	101,732	54,007	1,316	56,216	3.8	3.8	5.8	12.4
$2,000,000 under $5,000,000	299	828,168	720,809	3,863	42,651	17,721	286	18,027	11.3	12.4	12.3	(*)
$5,000,000 under $10,000,000	22	157,580	137,925	609	6,405	2,631	20	2,771	11.1	7.8	4.2	(*)
$10,000,000 or more												
Automotive dealers and service stations: New and used car dealers												
Total	12,689	3,575,919	3,044,671	17,463	177,267	76,037	6,967	103,654	2.6	5.6	8.3	23.2
Under $2,500, total	945	(*)	(*)	(*)	—	−1,639	(*)	(*)	42.7	(*)	(*)	52.6
No receipts reported	(*)	—	—	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,500 under $5,000	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	1,077	8,255	(*)	(*)	—	−353	(*)	(*)	36.7	37.1	(*)	(*)
$10,000 under $25,000	1,415	21,597	13,565	(*)	(*)	−2,410	(*)	(*)	33.2	32.7	(*)	(*)
$25,000 under $50,000	1,539	56,863	43,249	(*)	(*)	6,069	(*)	(*)	34.7	35.0	(*)	(*)
$50,000 under $100,000	1,710	124,608	92,483	774	1,251	4,048	1,229	6,189	27.7	28.1	36.9	(*)
$100,000 under $200,000	1,373	188,465	142,644	(*)	15,119	3,532	1,012	11,078	31.5	31.6	38.7	(*)
$200,000 under $500,000	1,751	515,845	446,561	2,271	18,735	16,944	1,636	18,735	24.3	22.6	28.8	(*)
$500,000 under $1,000,000	1,475	1,056,771	909,544	4,735	56,092	22,315	1,213	25,912	10.9	9.7	11.7	30.2
$1,000,000 under $2,000,000	739	995,920	867,593	4,060	51,323	19,467	672	20,923	4.5	4.6	5.8	13.7
$2,000,000 under $5,000,000	182	511,970	443,165	2,505	26,003	9,090	175	3,319	16.4	17.9	18.9	(*)
$5,000,000 under $10,000,000	13	92,518	78,922	347	5,497	1,332	11	1,472	(*)	(*)	(*)	(*)
$10,000,000 or more												

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent)[1]: Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade—Continued												
Automotive dealers and service stations Used car dealers												
Total	32,664	2,987,442	2,457,558	16,038	88,202	115,811	21,163	153,594	6.8	7.4	9.8	19.4
Under $2,500, Total	2,408	3,672	2,793	(*)	(*)	—310	(*)	(*)	24.2	28.1	(*)	40.5
No receipts reported	(*)	—	—	(*)	—	—	—	—	(*)	—	—	(*)
$1 under $2,500	2,042	3,672	2,793	(*)	(*)	—32	(*)	(*)	26.5	28.1	(*)	45.6
$2,500 under $5,000	1,252	4,517	2,985	(*)	(*)	363	(*)	(*)	34.2	35.7	(*)	(*)
$5,000 under $10,000	2,877	19,501	16,329	(*)	(*)	—3,176	(*)	(*)	24.5	24.8	(*)	39.4
$10,000 under $25,000	5,949	100,361	77,118	1,307	4,063	—293	3,321	8,721	16.8	17.6	29.0	51.3
$25,000 under $50,000	6,144	218,315	168,159	1,541	(*)	10,562	3,694	19,521	17.5	17.8	30.5	43.1
$50,000 under $100,000	6,321	446,399	349,188	3,012	11,552	24,712	4,712	30,317	15.6	15.8	22.4	47.9
$100,000 under $200,000	3,536	462,276	346,643	2,083	17,590	29,352	3,239	32,192	19.2	19.5	24.8	47.3
$200,000 under $500,000	3,297	1,008,720	851,797	4,700	32,366	38,353	3,002	41,559	16.8	16.3	19.5	(*)
$500,000 under $1,000,000	727	479,882	419,894	2,617	12,473	12,329	625	14,763	18.0	15.9	18.0	(*)
$1,000,000 under $2,000,000	122	157,689	141,356	289	5,061	2,950	115	3,066	11.6	11.7	14.5	(*)
$2,000,000 under $5,000,000	31	86,110	81,296	99	1,666	709	25	786	23.3	24.0	24.7	(*)
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Automotive dealers and service stations Gasoline service stations												
Total	163,755	25,558,619	20,512,649	184,918	1,474,774	1,614,925	144,057	1,674,052	2.8	2.7	3.1	13.0
Under $2,500, total	4,499	3,632	1,773	354	(*)	—3,058	1,892	1,300	17.8	25.0	35.2	37.4
No receipts reported	1,943	—	(*)	(*)	(*)	—3,479	—	—	27.6	—	—	45.4
$1 under $2,500	2,556	3,632	1,528	(*)	(*)	421	1,892	1,300	23.3	25.0	35.2	46.2
$2,500 under $5,000	2,305	8,235	5,377	212	(*)	204	1,487	1,989	23.0	23.3	32.2	44.9
$5,000 under $10,000	3,244	24,253	18,944	469	1,419	—10	2,469	4,736	20.7	21.2	32.8	64.1
$10,000 under $25,000	12,148	209,601	151,334	4,347	12,417	16,507	8,789	23,535	11.3	11.6	19.4	34.6
$25,000 under $50,000	17,081	660,456	531,931	8,465	21,293	39,815	13,367	48,796	10.3	10.6	15.3	33.1
$50,000 under $100,000	29,370	2,222,263	1,783,917	22,338	87,484	142,315	25,544	156,437	7.1	7.2	9.4	30.7
$100,000 under $200,000	49,165	7,154,482	5,792,894	56,720	375,280	466,132	45,675	478,420	5.1	5.2	6.0	27.5
$200,000 under $500,000	41,758	12,111,233	9,656,645	74,655	775,988	787,390	40,725	792,273	4.5	4.4	4.7	27.5
$500,000 under $1,000,000	3,653	2,336,992	1,880,463	13,361	154,760	130,610	3,589	131,301	7.5	7.1	8.3	41.4
$1,000,000 under $2,000,000	452	577,518	474,489	2,844	34,320	26,282	440	26,625	8.4	8.3	10.2	(*)
$2,000,000 under $5,000,000	71	184,692	155,579	691	10,457	7,339	71	7,339	15.2	15.1	17.1	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Automotive dealers and service stations Other automotive dealers												
Total	42,417	3,617,380	2,670,749	51,869	278,129	192,263	27,817	248,985	5.8	6.9	8.1	14.0
Under $2,500, total	5,601	5,184	4,082	695	218	—3,400	1,624	589	15.8	19.3	39.7	21.8
No receipts reported	996	—	(*)	(*)	(*)	—1,043	—	—	25.7	—	—	47.7
$1 under $2,500	4,605	5,184	3,871	658	199	—2,357	1,624	589	17.6	19.3	39.7	24.2
$2,500 under $5,000	3,957	15,341	8,864	362	107	942	2,767	3,905	19.8	20.4	31.1	44.5
$5,000 under $10,000	3,490	25,615	16,772	1,447	430	—167	1,716	3,866	20.3	20.3	38.9	35.1
$10,000 under $25,000	6,880	103,767	77,032	2,562	1,663	715	3,865	12,566	15.5	16.0	30.4	27.1
$25,000 under $50,000	3,941	132,070	92,830	3,854	4,571	6,058	2,493	12,779	21.1	21.2	35.2	52.7
$50,000 under $100,000	7,548	553,301	390,088	8,939	32,893	38,142	5,585	50,966	13.8	13.9	18.3	32.6
$100,000 under $200,000	5,978	903,366	639,404	11,689	100,621	59,362	5,373	66,904	14.7	15.1	18.2	44.2
$200,000 under $500,000	4,287	1,302,515	977,888	17,955	91,230	66,230	3,765	71,036	14.2	13.6	15.0	52.5
$500,000 under $1,000,000	618	400,033	316,638	2,914	32,837	16,510	525	20,189	17.6	16.5	19.0	(*)
$1,000,000 under $2,000,000	102	129,992	104,482	1,064	11,028	5,268	89	5,602	12.6	12.7	20.3	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Apparel and accessory stores												
Total	61,405	3,660,694	2,399,992	39,899	327,752	311,811	42,507	360,371	4.9	6.0	6.5	13.0
Under $2,500, total	8,343	7,382	5,305	458	(*)	—3,779	3,707	1,899	13.5	17.2	29.6	26.6
No receipts reported	(*)	—	(*)	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	7,678	7,382	5,326	396	(*)	—3,107	3,707	1,899	14.2	17.2	29.6	28.5
$2,500 under $5,000	4,562	16,934	9,536	652	608	—1,633	2,257	3,071	18.5	19.0	30.2	39.6
$5,000 under $10,000	5,393	40,836	24,385	1,080	2,041	—1,925	3,148	4,767	16.9	17.4	25.4	39.8
$10,000 under $25,000	12,219	211,164	133,599	3,845	15,038	7,127	7,819	25,689	11.6	12.1	20.6	26.4
$25,000 under $50,000	9,518	342,965	230,732	3,714	18,248	25,569	7,635	31,793	13.7	14.0	18.1	31.8
$50,000 under $100,000	9,423	663,136	436,973	6,338	44,329	55,647	7,163	70,288	12.1	12.1	15.1	33.2
$100,000 under $200,000	8,460	1,187,605	769,853	13,572	110,807	124,370	7,597	131,434	11.6	11.6	12.1	39.3
$200,000 under $500,000	3,128	938,561	604,134	8,166	105,083	87,999	2,657	91,450	14.3	14.2	13.8	(*)
$500,000 under $1,000,000	287	179,932	120,171	1,361	20,250	14,226	272	15,770	26.3	24.3	27.0	(*)
$1,000,000 under $2,000,000	46	56,758	37,002	458	8,145	3,858	46	3,858	21.7	21.6	25.0	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Furniture and home furnishings stores												
Total	98,656	5,840,130	3,910,365	90,576	545,900	453,246	66,954	546,326	3.9	5.2	5.5	11.3
Under $2,500, total	15,178	17,184	10,564	2,084	687	—6,447	5,042	2,784	9.9	11.6	24.8	19.4
No receipts reported	917	—	(*)	(*)	—	—708	—	—	36.6	—	—	77.3
$1 under $2,500	14,261	17,184	10,543	2,034	687	—5,739	5,042	2,784	10.2	11.6	24.8	20.0
$2,500 under $5,000	6,988	25,156	12,614	1,242	193	—2,533	2,623	3,638	14.9	15.1	30.4	30.0
$5,000 under $10,000	12,197	90,412	48,885	4,219	2,096	4,510	7,506	14,420	11.4	11.5	18.2	26.8
$10,000 under $25,000	18,143	310,712	178,261	10,365	21,441	19,159	11,133	40,789	9.5	10.0	15.1	23.6
$25,000 under $50,000	12,620	463,976	294,698	8,653	30,332	48,360	10,482	68,123	11.8	12.0	15.6	32.1
$50,000 under $100,000	16,635	1,220,432	783,735	22,960	105,800	122,295	14,450	137,186	9.7	9.8	11.8	29.6
$100,000 under $200,000	10,079	1,434,668	971,941	16,286	147,318	125,822	9,110	133,395	11.5	11.7	12.7	42.8
$200,000 under $500,000	6,149	1,765,047	1,238,092	19,870	186,707	114,359	5,988	119,008	11.9	11.3	11.7	(*)
$500,000 under $1,000,000	551	340,135	240,913	3,523	34,232	20,792	511	21,659	19.3	18.3	19.7	(*)
$1,000,000 under $2,000,000	104	133,154	100,567	939	13,419	5,641	95	6,336	13.1	13.4	17.4	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent)[1]: Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade—Continued												
Eating places												
Total	**177,614**	**9,541,298**	**5,182,996**	**251,946**	**1,736,096**	**713,310**	**123,497**	**888,055**	**2.9**	**3.6**	**4.2**	**7.7**
Under $2,500, total	13,622	13,279	9,528	3,311	775	—13,753	2,750	1,210	10.6	13.6	30.3	14.9
No receipts reported	2,957	—	(*)	977	(*)	—4,968	—	—	22.3	—	—	24.3
$1 under $2,500	10,665	13,279	9,402	2,334	768	—8,785	2,750	1,210	12.0	13.6	30.3	16.7
$2,500 under $5,000	11,469	43,236	26,310	2,855	3,691	—5,263	5,845	5,074	11.2	11.5	21.6	24.2
$5,000 under $10,000	18,082	135,257	79,499	5,280	14,512	—3,956	9,030	12,645	8.3	9.5	19.5	16.2
$10,000 under $25,000	37,432	648,628	379,117	25,437	65,030	21,761	24,341	63,836	6.6	6.9	10.7	15.2
$25,000 under $50,000	35,866	1,316,487	743,905	32,757	163,700	108,626	28,246	136,383	7.0	7.2	9.4	19.0
$50,000 under $100,000	35,859	2,515,978	1,404,364	65,499	426,073	232,015	31,340	259,544	6.4	6.5	8.1	23.5
$100,000 under $200,000	18,245	2,466,837	1,319,666	59,202	508,559	205,063	15,265	228,744	6.3	8.3	9.6	28.1
$200,000 under $500,000	6,438	1,831,607	922,898	44,416	406,013	135,999	5,952	144,194	10.6	10.1	10.6	30.0
$500,000 under $1,000,000	731	469,129	245,107	11,366	108,537	30,045	666	32,537	15.7	15.0	16.4	(*)
$1,000,000 under $2,000,000	60	76,776	43,867	1,604	16,201	2,646	53	2,893	16.6	17.0	21.9	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Drinking places												
Total	**63,870**	**3,762,329**	**2,092,550**	**100,932**	**466,917**	**296,246**	**59,871**	**375,442**	**4.4**	**5.5**	**8.6**	**12.2**
Under $2,500, total	3,840	3,217	1,938	376	(*)	—6,546	(*)	(*)	20.1	26.9	(*)	45.9
No receipts reported	(*)	—	—	—	(*)	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	3,131	3,217	1,938	(*)	(*)	—2,687	(*)	(*)	21.6	26.9	(*)	38.8
$2,500 under $5,000	4,482	16,830	10,985	906	1,306	—3,920	1,507	808	18.5	19.0	47.1	32.2
$5,000 under $10,000	6,670	47,817	29,039	2,225	2,278	—3,516	3,331	3,119	15.1	15.2	24.4	38.4
$10,000 under $25,000	18,593	314,146	185,253	8,993	20,218	8,480	12,651	28,471	9.3	9.7	14.5	25.6
$25,000 under $50,000	25,774	941,317	532,756	29,054	83,436	76,886	20,165	103,496	8.6	6.7	11.7	22.3
$50,000 under $100,000	16,264	1,112,871	597,818	27,145	155,039	111,345	14,281	120,835	9.5	9.6	11.5	28.0
$100,000 under $200,000	6,857	898,636	492,935	20,433	135,046	89,172	6,270	92,985	13.7	13.7	15.9	(*)
$200,000 under $500,000	1,251	340,596	197,000	8,514	53,834	21,338	1,162	21,925	23.1	22.5	25.2	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Drug stores and proprietary stores												
Total	**10,519**	**2,641,475**	**1,817,127**	**20,832**	**260,849**	**251,305**	**15,716**	**265,561**	**8.0**	**8.1**	**8.4**	**28.6**
Under $2,500, total	1,121	(*)	(*)	(*)	(*)	—790	(*)	(*)	35.6	(*)	(*)	48.9
No receipts reported	(*)	—	(*)	(*)	(*)	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,500 under $5,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	—	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	2,231	82,472	57,290	917	4,579	7,161	1,632	11,052	26.4	25.9	37.8	(*)
$50,000 under $100,000	4,171	302,649	211,026	3,203	27,393	29,818	3,522	36,126	18.5	18.7	23.0	(*)
$100,000 under $200,000	6,388	998,349	648,115	11,001	98,128	105,594	6,149	106,089	13.5	13.7	14.0	(*)
$200,000 under $500,000	3,811	1,117,714	775,237	11,905	117,140	103,125	3,715	103,750	13.7	13.6	13.1	(*)
$500,000 under $1,000,000	183	116,322	84,586	906	15,643	6,026	181	6,107	34.3	32.5	33.0	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Liquor stores												
Total	**23,560**	**2,067,450**	**2,417,448**	**25,175**	**121,530**	**143,338**	**16,692**	**163,502**	**7.6**	**7.3**	**9.2**	**25.1**
Under $2,500, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,500 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,660	24,156	17,418	(*)	(*)	120	(*)	(*)	33.3	34.0	(*)	(*)
$25,000 under $50,000	4,443	160,276	131,036	2,595	4,661	752	2,904	5,767	20.5	20.8	39.5	45.4
$50,000 under $100,000	5,380	394,404	315,332	4,455	8,599	32,675	4,857	33,772	18.4	16.9	22.6	(*)
$100,000 under $200,000	7,132	1,021,344	822,879	10,415	39,706	42,223	6,026	46,208	13.5	13.7	17.4	45.5
$200,000 under $500,000	3,190	973,800	800,806	5,068	47,417	54,118	3,006	56,288	14.3	14.2	16.0	(*)
$500,000 under $1,000,000	355	234,578	192,182	1,406	13,624	10,593	352	11,199	23.5	21.9	25.3	(*)
$1,000,000 under $2,000,000	68	92,262	78,383	546	4,252	3,801	64	3,954	15.5	15.8	19.0	(*)
$2,000,000 under $5,000,000	20	62,021	56,031	(*)	2,438	1,564	20	1,564	27.4	21.9	30.0	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Used merchandise stores												
Total	**55,416**	**1,142,921**	**710,570**	**29,093**	**73,280**	**67,223**	**37,796**	**133,454**	**4.6**	**5.6**	**10.3**	**10.7**
Under $2,500, total	22,223	23,793	14,025	2,554	102	—11,888	8,372	3,661	8.2	10.1	20.6	17.3
No receipts reported	1,275	—	—	(*)	—	—1,451	—	—	32.3	—	—	41.6
$1 under $2,500	20,948	23,793	14,025	2,420	102	—10,437	8,372	3,661	8.4	10.1	20.6	18.6
$2,500 under $5,000	9,244	34,144	19,022	1,824	(*)	—2,662	4,952	3,688	12.5	12.8	23.2	23.0
$5,000 under $10,000	11,332	83,757	44,100	2,162	1,707	3,597	7,278	10,926	11.2	11.4	18.2	23.1
$10,000 under $25,000	10,881	167,140	102,570	4,750	5,710	6,986	7,051	18,093	11.8	12.4	18.2	24.2
$25,000 under $50,000	5,927	225,428	138,120	7,121	7,048	26,140	5,288	27,451	17.6	18.1	22.6	41.4
$50,000 under $100,000	4,114	307,246	209,242	5,404	21,945	23,996	3,182	28,467	18.9	19.4	24.4	49.0
$100,000 under $200,000	1,255	163,116	100,942	2,843	12,969	23,897	1,251	24,011	31.7	31.2	32.2	(*)
$200,000 under $500,000	428	116,880	65,118	2,172	22,462	15,023	428	15,023	35.6	35.7	34.5	—
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

[1] Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent)[1]: Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade—Continued												
Sporting goods and bicycle shops												
Total	32,174	1,161,155	814,558	21,534	83,429	79,000	17,951	112,163	6.8	10.2	11.1	13.7
Under $2,500, total	8,226	8,273	8,028	1,632	(*)	−8,968	2,224	1,052	13.9	17.5	39.8	26.2
No receipts reported	(*)	—	(*)	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	7,316	8,273	7,789	1,616	(*)	−7,129	2,224	1,052	14.9	17.5	39.8	29.5
$2,500 under $5,000	3,073	11,128	7,642	390	(*)	−10	1,607	902	21.6	21.6	35.7	37.6
$5,000 under $10,000	3,872	27,454	19,872	982	(*)	−1,284	2,053	2,001	19.7	20.2	35.6	35.5
$10,000 under $25,000	6,859	104,081	71,756	3,180	2,424	3,148	4,055	12,043	15.5	16.0	24.3	29.0
$25,000 under $50,000	3,349	115,509	85,957	3,251	5,271	6,090	2,161	10,361	23.3	23.7	31.9	38.8
$50,000 under $100,000	3,629	249,257	172,474	4,039	16,320	23,953	2,781	27,526	16.8	18.6	22.4	(*)
$100,000 under $200,000	1,938	246,271	168,641	3,411	16,014	27,806	1,890	26,342	23.7	23.0	25.1	(*)
$200,000 under $500,000	1,126	319,366	216,891	4,284	34,646	23,823	1,081	24,561	27.1	26.1	26.8	(*)
$500,000 under $1,000,000	90	57,054	45,664	323	4,504	2,150	84	3,093	49.0	44.3	40.4	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Gift, novelty, and souvenir shops												
Total	28,973	746,247	466,080	18,632	65,896	33,546	14,142	70,164	7.1	11.2	14.7	17.3
Under $2,500, total	6,529	5,852	4,064	363	(*)	−4,008	1,748	471	15.1	19.4	37.9	21.5
No receipts reported	(*)	—	(*)	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	6,305	5,652	3,654	321	(*)	−3,491	1,748	471	15.4	19.4	37.9	22.8
$2,500 under $5,000	3,749	13,864	7,417	1,123	(*)	−3,919	1,560	1,690	19.5	20.0	38.6	30.9
$5,000 under $10,000	4,517	30,608	17,468	2,120	630	−2,072	1,992	2,569	16.1	18.3	34.0	35.9
$10,000 under $25,000	5,539	83,615	50,452	4,391	5,627	−8,063	2,416	5,112	16.3	16.6	30.6	30.9
$25,000 under $50,000	4,082	135,590	83,631	2,454	13,114	4,791	2,455	12,134	19.7	19.5	32.8	53.7
$50,000 under $100,000	2,994	205,466	127,965	4,428	17,469	23,631	2,573	25,186	21.1	21.3	24.8	(*)
$100,000 under $200,000	1,364	190,821	120,060	2,790	19,998	17,311	1,222	17,355	31.1	31.3	38.9	(*)
$200,000 under $500,000	117	32,755	21,492	493	3,493	3,625	117	3,625	40.1	41.9	38.4	—
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Direct selling organizations												
Total	444,676	2,226,666	1,272,525	35,197	30,035	228,479	240,466	377,335	2.0	5.2	5.5	5.1
Under $2,500, total	288,227	249,866	109,122	8,245	832	−43,934	127,786	50,902	2.5	3.5	9.6	5.9
No receipts reported	24,964	—	2,802	238	—	−8,675	—	—	17.9	—	—	31.0
$1 under $2,500	263,263	249,866	106,920	8,007	832	−37,259	127,786	50,902	2.5	3.5	9.6	5.8
$2,500 under $5,000	60,558	217,857	108,609	3,245	1,575	−17,989	39,595	39,606	5.4	4.4	8.6	13.1
$5,000 under $10,000	48,902	340,443	165,445	5,041	3,142	48,966	34,191	64,772	5.7	5.8	9.4	13.7
$10,000 under $25,000	31,464	496,907	254,346	9,149	5,454	85,669	24,377	94,604	5.2	7.6	11.2	21.1
$25,000 under $50,000	9,217	311,092	168,073	4,566	3,357	67,184	6,447	71,004	13.8	13.9	17.4	(*)
$50,000 under $100,000	5,164	372,887	219,542	2,998	11,170	42,133	4,935	45,340	17.4	17.7	20.4	(*)
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Other retail trade												
Total	237,056	6,519,957	5,513,974	190,163	671,916	744,083	142,637	936,196	2.5	3.9	4.2	7.0
Under $2,500, total	76,028	62,646	37,605	11,255	594	−47,268	23,771	10,466	4.6	5.9	11.9	10.4
No receipts reported	6,481	—	1,297	307	—	−8636	—	—	15.4	—	—	24.3
$1 under $2,500	69,547	62,646	36,308	10,948	594	−38,652	23,771	10,466	4.9	5.9	11.9	11.4
$2,500 under $5,000	21,603	75,072	40,258	5,611	1,161	−5,877	11,665	11,243	8.3	8.4	14.1	18.4
$5,000 under $10,000	25,400	186,047	94,653	7,577	3,900	15,540	15,924	33,992	7.6	7.9	13.6	17.7
$10,000 under $25,000	37,076	622,856	367,086	17,849	25,709	54,176	25,559	64,175	6.5	6.8	10.8	15.5
$25,000 under $50,000	32,740	1,166,969	694,843	27,801	63,375	119,542	26,264	146,714	7.5	7.6	9.9	20.9
$50,000 under $100,000	23,275	1,692,153	1,064,057	34,708	143,042	170,664	19,330	200,263	8.0	8.1	9.6	24.3
$100,000 under $200,000	13,670	1,981,086	1,227,792	42,236	203,314	237,694	13,213	242,147	9.1	9.2	9.4	39.1
$200,000 under $500,000	6,290	1,819,100	1,266,918	30,572	174,396	155,947	5,963	163,972	11.0	10.6	10.5	52.1
$500,000 under $1,000,000	793	518,611	388,111	8,787	34,627	31,312	778	32,522	16.1	15.0	17.3	(*)
$1,000,000 under $2,000,000	137	185,567	140,535	2,828	16,247	8,433	127	8,625	11.0	11.3	18.7	(*)
$2,000,000 under $5,000,000	35	96,378	84,389	826	4,539	2,105	35	2,105	22.5	22.2	28.7	—
$5,000,000 under $10,000,000	6	38,859	36,580	43	348	489	} 8	1,854	(*)	(*)	(*)	—
$10,000,000 or more	3	74,393	71,177	70	668	1,346			68.5	57.1		91.3
Wholesale and retail trade not allocable												
Total	61,688	1,995,618	1,346,992	42,562	90,936	201,304	39,300	248,464	4.9	7.5	8.1	12.7
Under $2,500, total	20,099	16,345	7,277	1,645	(*)	−8,752	9,014	4,528	8.9	11.0	18.4	16.5
No receipts reported	2,800	—	(*)	(*)	—	−3,104	—	—	23.4	—	—	28.6
$1 under $2,500	17,299	16,345	6,788	1,464	(*)	−5,648	9,014	4,528	9.6	11.0	18.4	19.7
$2,500 under $5,000	8,273	29,804	8,982	1,509	(*)	525	4,547	5,013	13.5	13.0	22.9	25.5
$5,000 under $10,000	9,138	64,435	21,808	2,094	735	15,261	6,147	19,966	13.1	13.5	19.4	27.7
$10,000 under $25,000	10,502	167,631	76,113	3,749	1,919	37,161	8,008	45,177	12.5	12.9	18.4	31.0
$25,000 under $50,000	5,032	165,965	86,059	5,301	5,946	30,818	3,925	36,952	17.3	17.0	22.4	53.6
$50,000 under $100,000	4,010	288,998	155,351	8,372	23,344	39,873	3,317	45,349	18.2	18.5	22.7	46.3
$100,000 under $200,000	2,923	389,716	264,427	12,282	18,231	39,175	2,663	41,724	20.6	20.5	22.1	(*)
$200,000 under $500,000	1,332	444,202	362,669	3,455	23,401	29,609	1,323	29,792	22.6	22.1	23.4	(*)
$500,000 under $1,000,000	255	166,436	132,862	2,537	8,752	8,914	242	9,813	26.7	25.1	23.5	(*)
$1,000,000 under $2,000,000	90	114,648	96,566	995	4,331	4,767	84	4,919	15.0	14.7	15.5	(*)
$2,000,000 under $5,000,000	26	74,197	66,037	350	2,806	2,540	25	2,584	25.2	25.6	28.2	(*)
$5,000,000 under $10,000,000	} 6	73,441	70,120	93	881	1,413	5	1,447	(*)	(*)	(*)	(*)
$10,000,000 or more												

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent)[1]: Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Finance, Insurance, and Real Estate												
Total	**738,770**	**11,568,586**	**1,553,666**	**496,883**	**629,163**	**3,578,561**	**532,538**	**4,258,956**	**1.5**	**2.2**	**2.0**	**3.6**
Under $2,500, total	254,765	222,157	4,169	42,271	6,067	—204,722	103,223	62,000	3.0	3.4	4.9	5.5
No receipts reported	39,297	—	2,242	6,994	2,027	—34,853	—	—	8.0	—	—	9.1
$1 under $2,500	215,468	222,157	1,927	35,277	4,040	—169,869	103,223	62,000	3.4	3.4	4.9	6.9
$2,500 under $5,000	105,373	384,915	4,014	27,370	6,342	95,847	81,584	146,860	4.1	4.1	4.9	11.5
$5,000 under $10,000	123,242	883,368	7,315	46,361	10,476	353,622	109,469	413,095	3.9	3.8	4.1	16.7
$10,000 under $25,000	154,230	2,467,096	42,315	89,130	47,000	1,285,520	144,571	1,354,538	3.3	3.3	3.5	13.2
$25,000 under $50,000	59,179	2,045,312	62,036	74,592	106,006	987,273	55,922	1,029,454	4.7	4.7	4.8	16.3
$50,000 under $100,000	27,277	1,821,625	193,739	61,285	158,780	669,654	25,306	732,775	5.8	5.8	5.3	14.1
$100,000 under $200,000	9,838	1,390,539	305,425	44,085	122,052	250,241	8,561	298,033	9.0	9.3	7.3	12.0
$200,000 under $500,000	3,942	1,121,564	307,341	44,527	97,827	133,164	3,366	167,535	12.6	11.9	8.7	14.1
$500,000 under $1,000,000	557	393,646	111,221	26,776	33,273	18,254	360	34,641	15.3	14.4	11.6	17.6
$1,000,000 under $2,000,000	176	238,605	97,956	13,392	18,026	2,246	124	13,531	9.5	9.6	11.9	12.6
$2,000,000 under $5,000,000	68	215,348	97,151	15,992	16,312	—21,249	20	4,298	13.6	13.7	27.9	5.8
$5,000,000 under $10,000,000	23	384,350	320,984	11,102	4,972	—11,169	12	1,927	8.4	5.0	26.5	(*)
$10,000,000 or more												
Finance												
Total	**26,868**	**913,406**	**447,420**	**10,535**	**57,509**	**132,964**	**17,293**	**213,241**	**6.9**	**5.1**	**8.1**	**8.2**
Under $2,500, total	10,862	7,286	(*)	1,678	1,756	—38,367	2,998	2,560	11.3	17.2	25.1	13.6
No receipts reported	3,202	—	(*)	538	1,501	—26,184	—	—	20.2	—	—	17.1
$1 under $2,500	7,660	7,286	(*)	1,341	(*)	—12,183	2,998	2,560	13.6	17.2	25.1	22.4
$2,500 under $5,000	3,255	11,900	(*)	596	(*)	3,337	2,674	6,395	21.1	21.5	26.2	41.7
$5,000 under $10,000	2,005	14,264	(*)	387	(*)	3,395	1,869	6,555	23.9	24.0	24.4	16.9
$10,000 under $25,000	6,129	100,095	4,343	2,532	3,588	41,510	5,479	50,185	15.0	15.5	18.9	28.0
$25,000 under $50,000	2,444	88,486	(*)	1,354	3,333	42,686	2,336	47,864	20.5	20.1	20.7	21.7
$50,000 under $100,000	1,392	95,084	6,743	1,166	9,822	37,405	1,328	42,482	24.2	24.5	19.8	20.8
$100,000 under $200,000	367	46,726	2,230	513	3,902	22,172	353	24,415	19.4	18.3	16.6	(*)
$200,000 under $500,000	289	69,826	(*)	781	25,641	11,504	124	17,841	55.4	48.9	17.6	(*)
$500,000 under $1,000,000	58	46,251	(*)	472	5,002	4434	51	7,267	23.5	24.5	22.0	(*)
$1,000,000 under $2,000,000	51	67,418	46,626	683	2,011	1,894	43	3,883	17.7	17.4	26.8	(*)
$2,000,000 under $5,000,000	36	366,090	355,122	172	2,008	2,994	18	3,994	18.0	6.1	29.9	15.9
$5,000,000 under $10,000,000												
$10,000,000 or more												
Security, commodity brokers, and service												
Total	**20,369**	**755,984**	**420,148**	**7,707**	**41,619**	**101,578**	**12,948**	**160,760**	**8.0**	**5.6**	**9.3**	**10.1**
Under $2,500, total	7,953	5,730	(*)	1,670	1,650	—31,748	2,048	1,737	13.2	20.1	29.6	15.6
No receipts reported	2,275	—	(*)	506	1,438	—20,971	—	—	23.8	—	—	19.9
$1 under $2,500	5,678	5,730	(*)	1,164	(*)	—10,777	2,048	1,737	15.9	20.1	29.6	25.2
$2,500 under $5,000	2,615	9,262	(*)	567	(*)	2,009	2,043	4,803	23.6	24.2	30.1	45.4
$5,000 under $10,000	1,736	12,550	(*)	361	(*)	2,550	1,634	5,542	26.3	26.4	27.2	14.0
$10,000 under $25,000	4,842	75,539	(*)	1,781	1,669	31,046	4,294	37,297	17.3	17.7	22.2	33.4
$25,000 under $50,000	1,841	66,701	(*)	987	2,565	38,453	1,782	40,383	22.6	22.3	22.7	30.2
$50,000 under $100,000	767	49,803	(*)	302	2,452	26,720	730	26,001	28.1	27.1	23.8	(*)
$100,000 under $200,000	259	33,320	(*)	373	3,585	15,266	250	16,243	23.8	22.5	20.6	(*)
$200,000 under $500,000	231	53,851	(*)	443	22,296	8,227	69	13,375	68.0	61.8	17.6	(*)
$500,000 under $1,000,000	48	37,505	(*)	462	(*)	3,503	42	5,871	25.5	26.5	19.6	(*)
$1,000,000 under $2,000,000	47	63,249	46,626	683	2,011	2,071	40	3,575	18.5	18.1	28.2	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	6	46,525	45,443	3	12	955	4	1,129	(*)	(*)	(*)	(*)
$10,000,000 or more	6	238,185	237,408	12	233	—58	3	297	(*)	(*)	(*)	(*)
Other finance												
Total	**5,519**	**157,422**	**27,272**	**2,828**	**15,890**	**31,386**	**4,245**	**52,481**	**13.7**	**16.3**	**16.5**	**12.8**
Under $2,500, total	2,909	1,556	(*)	209	(*)	—5,619	950	823	21.6	32.3	47.0	25.4
No receipts reported	927	—	(*)	(*)	(*)	—5,213	—	—	36.2	—	—	31.2
$1 under $2,500	1,982	1,556	—	(*)	(*)	—1,406	950	823	26.1	32.3	47.0	43.0
$2,500 under $5,000	640	2,638	—	(*)	—	—1,328	(*)	(*)	47.0	46.1	(*)	(*)
$5,000 under $10,000	269	1,714	—	(*)	(*)	445	(*)	(*)	52.3	50.1	(*)	(*)
$10,000 under $25,000	1,287	24,556	(*)	751	1,919	10,464	1,185	12,888	29.4	32.1	36.4	(*)
$25,000 under $50,000	603	21,765	—	357	(*)	4,233	554	7,481	46.6	44.6	51.0	(*)
$50,000 under $100,000	625	45,281	(*)	864	(*)	10,685	598	14,481	41.3	41.9	35.7	(*)
$100,000 under $200,000	108	13,406	(*)	140	(*)	6,906	103	8,172	33.1	30.9	27.9	(*)
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Insurance agents, brokers, and service												
Total	**203,603**	**3,845,224**	**286,559**	**79,716**	**306,364**	**1,565,538**	**170,793**	**1,674,297**	**2.7**	**4.0**	**3.4**	**11.2**
Under $2,500, total	48,173	48,353	470	3,671	618	—25,547	27,626	15,639	5.5	6.9	9.6	15.6
No receipts reported	2,409	—	—	156	(*)	—4,141	—	—	25.2	—	—	30.5
$1 under $2,500	45,767	48,353	469	3,515	751	—21,406	27,626	15,639	5.7	6.9	9.6	17.0
$2,500 under $5,000	27,441	100,824	(*)	3,211	2,248	25,500	20,468	38,820	7.2	7.3	9.5	18.7
$5,000 under $10,000	32,201	231,407	1,951	7,693	5,595	91,617	28,596	104,668	6.7	6.9	7.9	32.1
$10,000 under $25,000	54,092	871,502	5,974	20,895	22,704	471,430	52,624	479,882	6.1	5.8	6.0	39.0
$25,000 under $50,000	26,110	888,884	6,340	20,358	74,882	483,887	25,867	489,080	7.1	7.1	7.1	(*)
$50,000 under $100,000	10,620	709,387	45,184	13,952	78,069	348,752	10,572	349,883	8.8	8.8	8.1	(*)
$100,000 under $200,000	3,521	498,143	83,305	6,551	65,602	115,547	3,271	120,887	15.5	16.4	11.9	(*)
$200,000 under $500,000	1,175	330,186	100,413	2,268	35,609	58,038	1,172	58,042	23.3	22.3	17.1	(*)
$500,000 under $1,000,000	153	104,866	(*)	690	10,819	13,626	153	13,626	35.1	34.3	23.5	—
$1,000,000 under $2,000,000	44	55,107	(*)	361	9,750	3,545	41	3,636	20.8	21.1	20.4	(*)
$2,000,000 under $5,000,000	(*)	(*)	—	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent)[1]: Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Finance, Insurance, and Real Estate—Continued												
Real estate												
Total	**508,279**	**6,809,956**	**819,687**	**406,632**	**264,690**	**1,859,179**	**344,452**	**2,371,418**	**2.0**	**2.9**	**2.8**	**4.1**
Under $2,500, total	195,730	166,518	1,316	36,721	3,493	−140,928	72,599	43,801	3.6	4.0	5.6	6.5
No receipts reported	33,689	—	(*)	6,300	459	−64,528	—	—	6.5	—	—	11.3
$1 under $2,500	162,041	166,518	1,191	30,421	3,034	−76,280	72,599	43,801	4.1	4.0	5.8	8.0
$2,500 under $5,000	74,677	272,191	3,265	23,563	3,993	67,010	58,442	101,654	5.1	5.0	6.0	14.6
$5,000 under $10,000	89,036	637,698	4,921	38,281	4,539	258,610	78,704	301,872	4.8	4.6	4.9	20.8
$10,000 under $25,000	94,009	1,495,499	31,992	65,703	20,708	772,571	86,468	824,471	4.0	4.1	4.5	15.7
$25,000 under $50,000	30,625	1,067,962	54,252	52,880	29,791	460,700	27,719	492,510	6.5	6.5	6.9	18.0
$50,000 under $100,000	15,195	1,017,154	141,812	46,167	70,889	303,497	13,205	340,410	6.1	6.1	7.4	16.1
$100,000 under $200,000	6,050	845,730	219,890	37,021	52,580	112,522	4,937	152,791	11.6	11.9	10.5	12.5
$200,000 under $500,000	2,478	721,552	203,255	41,458	36,577	63,622	2,070	91,852	15.4	14.6	11.3	16.8
$500,000 under $1,000,000	346	242,529	58,364	25,814	17,452	194	156	13,948	18.6	17.6	13.4	20.4
$1,000,000 under $2,000,000	81	115,080	30,507	12,326	6,265	−3,193	40	6,012	13.3	13.9	16.5	15.0
$2,000,000 under $5,000,000	42	133,929	31,316	15,809	13,707	−23,476	7	1,600	14.7	14.0	2.5	5.9
$5,000,000 under $10,000,000	10	93,114	31,695	11,087	4,699	−12,070	4	497	20.1	18.6	67.8	(*)
Operators and lessors of buildings												
Total	**25,317**	**856,507**	**83,431**	**166,406**	**43,619**	**−45,491**	**11,845**	**77,556**	**7.2**	**10.0**	**11.4**	**7.1**
Under $2,500, total	9,909	8,971	(*)	5,838	288	−9,114	3,148	1,721	13.2	15.4	31.2	19.2
No receipts reported	795	—	(*)	428	(*)	−2,431	—	—	39.0	—	—	34.6
$1 under $2,500	9,114	8,971	—	5,410	(*)	−6,683	3,148	1,721	14.0	15.4	31.2	22.5
$2,500 under $5,000	4,823	17,681	(*)	5,058	785	−4,152	2,407	3,390	17.0	17.4	29.4	38.3
$5,000 under $10,000	3,264	24,298	(*)	7,359	228	−4,600	1,872	4,213	20.5	20.8	34.1	39.9
$10,000 under $25,000	3,248	49,871	(*)	12,577	1,188	−1,755	1,718	8,481	19.7	18.8	31.4	27.7
$25,000 under $50,000	1,975	68,148	(*)	13,993	996	4,194	1,118	12,651	23.9	24.5	35.2	24.9
$50,000 under $100,000	1,408	97,464	(*)	24,100	4,910	−1,764	664	11,856	26.8	27.2	25.9	26.5
$100,000 under $200,000	780	110,927	(*)	21,429	7,071	−7,442	468	10,819	28.0	30.0	38.2	19.5
$200,000 under $500,000	677	217,637	40,782	31,799	10,341	5,445	564	16,816	30.9	27.4	25.4	19.0
$500,000 under $1,000,000	188	130,371	(*)	19,760	9,398	−2,880	73	4,365	26.6	27.2	34.7	29.9
$1,000,000 under $2,000,000	29	41,146	(*)	7,866	2,797	−4,257	(*)	(*)	22.3	22.9	(*)	22.1
$2,000,000 under $5,000,000	12	40,069	(*)	9,503	(*)	−10,658	(*)	(*)	20.4	13.1	(*)	(*)
$5,000,000 under $10,000,000	4	49,924	5,321	6,024	3,172	−8,308	(*)	(*)	36.9	25.5	(*)	(*)
$10,000,000 or more												
Lessors, other than buildings												
Total	**44,590**	**102,427**	**269**	**34,667**	**6,679**	**−31,063**	**11,714**	**22,972**	**13.8**	**17.4**	**21.5**	**15.9**
Under $2,500, total	32,393	21,237	254	12,367	2,249	−31,724	6,302	2,546	15.5	15.5	24.3	16.5
No receipts reported	(*)	—	—	(*)	(*)	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	32,202	21,237	254	12,345	2,228	−31,515	6,302	2,546	15.6	15.5	24.3	16.6
$2,500 under $5,000	6,545	22,081	(*)	7,963	1,957	−2,270	2,860	4,923	24.0	21.8	41.0	20.4
$5,000 under $10,000	4,577	27,799	(*)	7,902	508	−2,345	1,836	5,764	54.7	49.5	51.3	73.6
$10,000 under $25,000	493	6,265	—	1,519	65	119	244	1,715	40.5	37.1	53.0	27.9
$25,000 under $50,000	447	12,497	—	3,539	(*)	2,612	390	2,610	54.0	52.9	66.9	(*)
$50,000 under $100,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	—	(*)	—	(*)	—	—	(*)	(*)	—	(*)
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Real estate agents, brokers, and managers												
Total	**405,232**	**4,720,463**	**390,362**	**174,346**	**132,868**	**1,731,880**	**295,900**	**1,960,590**	**1.9**	**3.3**	**2.8**	**5.8**
Under $2,500, total	146,275	130,194	495	16,338	400	−78,490	60,072	37,835	3.2	4.2	6.3	7.4
No receipts reported	30,451	—	(*)	3,983	(*)	−42,474	—	—	6.9	—	—	10.1
$1 under $2,500	115,824	130,194	456	12,355	228	−36,016	60,072	37,835	3.6	4.2	6.3	10.1
$2,500 under $5,000	80,493	221,580	2,943	9,706	961	89,891	51,006	88,288	4.9	5.0	6.2	19.5
$5,000 under $10,000	76,994	554,785	2,332	21,200	2,831	255,600	71,330	275,324	4.4	4.5	5.1	25.3
$10,000 under $25,000	82,202	1,297,521	22,077	47,949	13,283	711,872	76,892	742,944	4.3	4.4	4.8	21.1
$25,000 under $50,000	24,224	851,003	38,338	30,739	19,390	396,893	22,580	411,420	7.4	7.4	7.6	33.1
$50,000 under $100,000	10,022	845,942	58,360	18,228	36,886	243,494	8,413	257,044	9.8	9.7	8.6	30.4
$100,000 under $200,000	3,784	525,986	107,932	11,831	32,149	95,999	3,214	107,215	14.9	15.2	12.6	24.2
$200,000 under $500,000	1,085	302,551	97,485	6,368	14,787	43,388	1,018	48,634	22.4	22.3	16.0	20.0
$500,000 under $1,000,000	109	73,933	23,576	5,600	3,441	5,215	55	7,813	30.8	29.0	14.0	(*)
$1,000,000 under $2,000,000	27	37,944	14,864	2,803	1,971	−1,779	}	}	22.8	23.9	}	(*)
$2,000,000 under $5,000,000	13	37,805	(*)	3,757	(*)	−10,151	20	3,073	21.8	21.2	22.5	8.6
$5,000,000 under $10,000,000	3	21,257	13,978	1,729	458	−3,391	}	}	(*)	(*)	}	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Subdividers and developers, except cemeteries												
Total	**8,598**	**481,999**	**214,943**	**15,747**	**31,915**	**−9,978**	**3,916**	**61,578**	**11.3**	**12.1**	**14.9**	**12.6**
Under $2,500, total	2,610	427	(*)	1,558	(*)	−19,083	(*)	(*)	22.0	50.1	(*)	29.3
No receipts reported	2,141	—	(*)	1,507	(*)	−17,572	—	—	24.3	—	—	31.9
$1 under $2,500	469	427	(*)	(*)	(*)	−1,511	(*)	(*)	51.6	50.1	(*)	34.2
$2,500 under $5,000	670	2,476	(*)	(*)	—	727	(*)	(*)	41.2	42.7	(*)	(*)
$5,000 under $10,000	779	5,807	1,583	1,059	(*)	−4,947	533	776	33.9	35.4	43.7	47.4
$10,000 under $25,000	1,175	23,943	8,492	526	(*)	3,528	931	7,815	30.6	33.3	37.6	62.5
$25,000 under $50,000	1,174	44,125	13,562	1,355	2,442	5,793	853	13,036	31.9	32.2	41.8	28.0
$50,000 under $100,000	1,191	80,423	48,028	1,651	9,369	5,989	688	13,482	29.7	28.8	36.6	27.9
$100,000 under $200,000	540	67,423	39,551	568	5,025	2,106	350	9,524	35.4	31.8	36.7	30.9
$200,000 under $500,000	339	86,299	25,154	1,838	3,066	2,059	144	11,817	47.3	42.4	23.8	41.2
$500,000 under $1,000,000	44	35,252	24,637	236	4,613	−2,278	27	1,043	26.3	27.1	23.9	(*)
$1,000,000 under $2,000,000	24	35,736	(*)	(*)	(*)	−734	(*)	(*)	25.0	26.3	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	3	21,933	12,396	1,334	1,069	−371	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent)[1]: Number of businesses	Coefficient of variation: Business receipts	Coefficient of variation: Net profit	Coefficient of variation: Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Finance, Insurance, and Real Estate—Continued												
Real estate—Continued												
Other real estate												
Total	**24,604**	**668,540**	**130,682**	**15,464**	**49,610**	**213,731**	**21,377**	**228,725**	**7.4**	**11.4**	**8.9**	**18.0**
Under $2,500, total	5,543	5,689	(*)	620	(*)	−2,397	3,043	1,673	15.5	18.0	25.6	42.3
No receipts reported	(*)	—	—	(*)	(*)	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	5,432	5,689	(*)	260	(*)	−555	3,043	1,673	15.8	18.0	25.6	35.0
$2,500 under $5,000	2,145	8,373	—	357	(*)	2,814	1,800	3,762	25.3	25.7	30.8	(*)
$5,000 under $10,000	3,422	25,029	(*)	761	(*)	14,899	3,333	15,575	20.9	21.3	23.1	(*)
$10,000 under $25,000	6,891	117,899	(*)	2,932	5,976	59,007	6,713	61,516	14.9	15.5	16.2	63.2
$25,000 under $50,000	2,805	92,189	(*)	3,254	5,254	51,408	2,778	51,593	21.4	21.1	21.7	(*)
$50,000 under $100,000	2,519	170,058	33,183	3,939	20,620	54,323	2,497	56,007	21.2	21.9	18.7	(*)
$100,000 under $200,000	906	136,003	(*)	2,526	8,185	20,515	872	23,746	33.4	33.9	27.5	(*)
$200,00 under $500,000												
$500,000 under $1,000,000	373	113,300	(*)	1,075	8,350	13,162	341	14,853	35.9	35.3	30.5	31.3
$1,000,000 under $2,000,000												
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Services												
Total	**2,943,592**	**51,340,474**	**9,490,964**	**2,204,007**	**7,624,237**	**17,170,867**	**2,261,669**	**18,757,316**	**0.6**	**1.0**	**0.9**	**2.3**
Under $2,500, total	1,103,116	1,100,836	110,677	188,905	21,958	−229,901	650,739	446,031	1.1	1.4	1.9	3.2
No receipts reported	71,058	—	6,441	26,426	2,245	−159,960	—	—	5.4	—	—	7.7
$1 under $2,500	1,032,058	1,100,836	104,236	162,479	19,713	−69,941	650,739	446,031	1.2	1.4	1.9	3.5
$2,500 under $5,000	428,389	1,546,518	164,489	107,995	35,810	486,635	348,530	642,375	1.8	1.9	2.3	6.1
$5,000 under $10,000	426,188	3,052,401	343,713	187,458	130,722	1,086,308	360,899	1,282,386	1.8	1.8	2.3	7.0
$10,000 under $25,000	441,554	7,055,929	1,037,812	383,597	574,455	2,545,704	389,692	2,756,314	1.8	1.9	2.2	7.1
$25,000 under $50,000	259,714	9,185,209	1,568,641	389,967	1,260,840	3,400,629	240,273	3,526,523	2.3	2.3	2.4	10.4
$50,000 under $100,000	195,264	13,754,031	2,441,645	472,204	2,258,703	5,308,376	186,153	5,391,150	2.2	2.2	2.0	13.0
$100,000 under $200,000	71,960	9,431,699	1,858,706	282,825	1,746,344	3,381,750	69,603	3,432,862	3.0	3.0	2.2	13.1
$200,000 under $500,000	15,194	4,217,169	1,327,396	124,148	1,051,264	927,621	13,804	976,556	5.7	5.6	3.4	12.0
$500,000 under $1,000,000	1,744	1,130,826	313,625	33,445	320,342	162,946	1,600	176,756	9.2	8.5	6.2	12.8
$1,000,000 under $2,000,000	364	479,218	178,505	19,699	129,915	49,494	293	66,014	6.4	6.6	4.1	10.3
$2,000,000 under $5,000,000	89	253,947	82,298	10,309	56,302	36,075	69	43,138	10.7	10.2	2.3	9.0
$5,000,000 under $10,000,000	13	91,218	29,769	2,555	27,060	14,657	11	16,638	(²)	(²)	(²)	(²)
$10,000,000 or more	3	41,473	33,688	900	10,522	573	3	573	(²)	(²)	(²)	—
Hotels and other lodging places												
Total	**79,515**	**1,817,907**	**334,768**	**279,684**	**227,108**	**21,541**	**42,079**	**203,407**	**4.2**	**6.0**	**8.0**	**7.7**
Under $2,500, total	14,911	18,975	1,314	9,609	808	−27,653	4,511	1,935	9.8	11.3	22.3	19.2
No receipts reported	1,022	—	(*)	700	(*)	−5,559	—	—	38.4	—	—	35.2
$1 under $2,500	13,889	18,975	1,313	8,909	789	−22,094	4,511	1,935	10.2	11.3	22.3	22.1
$2,500 under $5,000	9,463	34,484	1,567	8,464	990	−5,710	5,449	5,618	11.9	12.1	19.7	24.9
$5,000 under $10,000	16,457	121,371	14,893	27,572	4,916	−17,883	8,233	14,374	9.2	9.4	21.0	19.3
$10,000 under $25,000	19,436	314,694	30,769	64,728	12,299	−553	10,153	37,052	8.6	9.1	16.4	17.3
$25,000 under $50,000	11,107	382,855	57,842	61,973	32,101	23,970	7,725	51,923	12.0	12.0	17.0	24.2
$50,000 under $100,000	5,528	378,982	60,718	57,078	53,872	37,832	4,349	46,862	15.1	15.3	18.0	40.4
$100,000 under $200,000	1,799	223,771	49,481	22,363	37,278	15,058	1,124	24,133	22.6	21.3	25.7	32.4
$200,000 under $500,000	686	199,624	69,444	14,066	50,715	7,761	483	16,991	26.6	27.3	30.7	27.5
$500,000 under $1,000,000	79	51,037	19,629	5,199	10,944	−3,378	35	2,104	27.8	24.4	48.4	22.9
$1,000,000 under $2,000,000	35	46,465	13,160	5,473	11,857	−5,564	(*)	(*)	18.9	18.5	(*)	14.2
$2,000,000 under $5,000,000	14	45,649	15,951	3,359	11,328	−2,339	(*)	(*)	(²)	(²)	(*)	(²)
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Motels, motor hotels, and tourist courts												
Total	**42,186**	**1,214,963**	**195,343**	**190,777**	**165,870**	**27,996**	**21,786**	**134,268**	**5.8**	**7.7**	**9.7**	**10.6**
Under $2,500, total	5,010	6,786	(*)	4,125	326	−16,766	(*)	(*)	17.4	19.8	(*)	27.6
No receipts reported	(*)	—	—	513	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	4,607	6,786	(*)	3,612	326	−14,097	(*)	(*)	18.2	19.8	(*)	31.7
$2,500 under $5,000	3,619	13,568	(*)	3,736	318	−4,151	1,833	1,754	19.6	20.0	34.3	41.4
$5,000 under $10,000	8,409	63,404	5,747	16,525	2,644	−12,903	3,727	7,321	13.1	13.4	34.6	27.9
$10,000 under $25,000	12,156	199,773	16,530	45,860	9,597	−1,789	6,184	21,591	10.7	11.2	19.2	20.2
$25,000 under $50,000	7,292	252,969	22,258	45,546	21,349	14,629	5,075	31,973	14.8	14.9	20.1	31.4
550,000 under $100,000	3,661	250,122	33,924	36,416	38,193	31,188	2,966	34,171	18.6	18.4	22.1	41.6
$100,000 under $200,000	1,324	168,334	32,345	17,131	32,068	13,155	956	17,495	25.5	23.8	26.1	59.5
$200,000 under $500,000	634	185,198	64,158	13,532	46,400	8,624	469	16,517	28.6	29.3	31.5	31.8
$500,000 under $1,000,000	58	34,914	10,093	4,180	6,810	−2,506	(*)	(*)	35.3	31.0	(*)	28.0
$1,000,000 under $2,000,000	17	22,198	(*)	2,653	4,964	−1,817	(*)	(*)	22.0	21.6	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Other lodging places												
Total	**37,329**	**602,944**	**139,425**	**89,107**	**61,238**	**−6,455**	**20,293**	**69,139**	**6.1**	**9.2**	**13.9**	**11.1**
Under $2,500, total	9,901	12,189	701	5,484	482	−10,887	3,974	1,794	11.9	13.7	23.8	25.4
No receipts reported	619	—	(*)	(*)	(*)	−2,890	—	—	50.7	—	—	54.2
$1 under $2,500	9,262	12,189	700	5,297	463	−7,997	3,974	1,794	12.3	13.7	23.8	28.8
$2,500 under $5,000	5,844	20,916	1,439	4,728	672	−1,559	3,616	3,864	15.0	15.3	24.0	26.1
$5,000 under $10,000	8,048	57,967	9,146	11,047	2,272	−4,980	4,506	7,053	12.9	13.1	23.1	21.9
$10,000 under $25,000	7,280	114,921	14,239	18,868	2,702	1,236	3,969	15,461	14.6	15.4	28.6	31.7
$25,000 under $50,000	3,815	129,886	35,584	16,427	10,752	9,341	2,650	19,950	20.4	20.3	30.3	37.7
$50,000 under $100,000	1,867	128,860	26,794	20,662	15,679	6,644	1,383	12,691	25.8	27.0	29.8	56.8
$100,000 under $200,000	475	55,437	17,136	5,232	5,210	1,903	(*)	(*)	47.9	46.4	(*)	29.9
$200,000 under $500,000	52	14,426	(*)	534	4,315	−863	(*)	(*)	38.7	37.8	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent)[1]: Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Personal services												
Total	**607,596**	**6,675,450**	**1,392,180**	**336,357**	**1,354,587**	**1,883,820**	**505,587**	**1,828,202**	**1.5**	**3.1**	**2.7**	**7.4**
Under $2,500, total	216,377	238,324	21,792	20,367	3,759	61,095	158,546	90,749	2.7	3.1	3.9	8.7
No receipts reported	5,199	—	(*)	846	(*)	—4,974	—	—	17.4	—	—	27.7
$1 under $2,500	211,178	238,324	21,663	19,521	3,729	66,069	158,546	99,749	2.7	3.1	3.9	9.1
$2,500 under $5,000	112,923	407,152	41,188	21,663	8,954	157,417	98,512	176,443	3.7	3.7	4.4	15.5
$5,000 under $10,000	119,113	849,714	90,639	41,523	46,963	358,049	106,355	383,886	3.6	3.6	4.2	16.6
$10,000 under $25,000	93,617	1,453,218	207,888	78,051	242,128	419,355	62,484	451,041	4.1	4.3	5.3	15.8
$25,000 under $50,000	41,066	1,385,579	299,632	70,514	364,280	288,986	36,809	303,941	6.5	6.6	7.9	23.2
$50,000 under $100,000	17,937	1,241,505	34,6799	57,829	359,094	225,769	16,872	233,793	8.9	9.1	9.8	54.0
$100,000 under $200,000	5,073	670,314	209,232	26,994	155,579	129,245	5,034	129,724	13.7	13.8	12.9	(*)
$200,000 under $500,000	1,396	356,238	142,716	17,464	117,993	41,205	1,082	45,965	25.8	24.6	20.8	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Coin—operated laundries and dry cleaning												
Total	**28,879**	**472,996**	**62,134**	**77,825**	**53,415**	**17,227**	**15,695**	**52,535**	**7.3**	**10.6**	**14.5**	**17.7**
Under $2,500, total	2,423	2,907	(*)	1,114	(*)	—1,529	(*)	(*)	25.4	32.0	(*)	46.4
No receipts reported	(*)	—	—	(*)	(*)	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	1,907	2,907	(*)	948	(*)	—895	(*)	(*)	28.2	32.0	(*)	52.4
$2,500 under $5,000	4,054	14,859	(*)	2,338	244	—3,494	1,203	1,523	19.6	19.7	43.1	29.6
$5,000 under $10,000	6,980	51,032	2,969	11,633	1,852	—3,001	3,769	6,484	14.7	15.1	25.7	31.1
$10,000 under $25,000	10,047	151,030	11,642	26,721	12,052	7,116	6,372	17,962	12.4	12.9	19.5	25.6
$25,000 under $50,000	4,202	140,352	12,843	22,415	13,849	16,235	2,819	20,049	19.6	20.1	29.3	40.9
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Other laundry, cleaning, and garment services												
Total	**53,966**	**1,111,762**	**298,758**	**59,925**	**311,544**	**157,093**	**39,069**	**188,168**	**5.4**	**9.2**	**9.0**	**15.8**
Under $2,500, total	12,113	12,193	1,688	1,948	(*)	—1,214	5,788	3,309	11.5	13.9	20.0	20.1
No receipts reported	(*)	—	—	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	11,071	12,193	1,688	1,861	(*)	—13	5,788	3,309	12.0	13.9	20.0	21.9
$2,500 under $5,000	5,585	20,047	2,491	1,190	1,184	1,959	3,877	5,807	16.4	16.7	21.0	49.3
$5,000 under $10,000	10,201	78,160	12,632	6,207	9,310	11,722	7,598	17,860	12.2	12.4	16.4	38.0
$10,000 under $25,000	13,740	226,154	48,403	13,611	41,651	32,349	10,722	44,525	11.1	11.7	15.3	28.5
$25,000 under $50,000	7,295	241,953	61,329	13,435	60,303	42,424	6,978	43,758	15.8	16.0	19.8	(*)
$50,000 under $100,000	3,653	262,034	56,438	13,146	87,375	40,019	3,220	41,745	19.0	20.0	22.6	(*)
$100,000 under $200,000	850	122,409	43,774	4,708	46,038	18,322	820	16,647	31.8	34.2	32.1	(*)
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	—	(*)
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Photographic studios, portrait												
Total	**33,298**	**496,741**	**157,534**	**27,211**	**51,216**	**82,636**	**19,531**	**104,947**	**6.8**	**13.8**	**13.6**	**22.7**
Under $2,500, total	14,297	12,468	4,352	3,369	351	—6,434	4,889	2,367	10.3	12.8	22.2	18.0
No receipts reported	(*)	—	(*)	(*)	(*)	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	13,662	12,468	4,338	3,149	(*)	—8,010	4,889	2,367	10.5	12.8	22.2	18.7
$2,500 under $5,000	4,609	16,586	5,926	1,921	(*)	—355	2,253	2,777	18.3	18.3	31.6	30.4
$5,000 under $10,000	3,897	30,583	7,421	1,703	(*)	3,370	2,920	5,152	19.8	20.0	28.2	(*)
$10,000 under $25,000	5,065	85,381	21,379	4,530	2,928	24,018	4,647	24,423	18.2	19.0	24.0	(*)
$25,000 under $50,000	2,499	77,498	19,221	4,519	(*)	23,239	2,256	24,408	26.1	25.9	30.9	(*)
$50,000 under $100,000	2,284	154,357	67,840	6,946	15,561	31,220	2,078	31,838	25.2	26.9	27.9	(*)
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Beauty shops												
Total	**218,660**	**2,315,324**	**432,299**	**72,425**	**676,235**	**622,619**	**192,252**	**648,307**	**2.7**	**4.9**	**4.2**	**13.5**
Under $2,500, total	60,041	82,106	10,865	6,841	1,775	21,272	44,691	28,299	5.1	5.7	7.4	14.5
No receipts reported	(*)	—	(*)	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	58,949	82,106	10,808	6,722	1,775	21,826	44,691	28,299	5.2	5.7	7.4	15.3
$2,500 under $5,000	50,756	186,086	21,903	7,617	4,444	80,645	47,961	83,309	5.5	5.7	6.4	35.8
$5,000 under $10,000	49,174	340,412	44,848	11,537	25,175	146,615	45,298	151,420	5.6	5.7	6.3	27.5
$10,000 under $25,000	34,960	551,100	84,240	19,420	136,142	161,007	32,363	165,803	6.7	7.1	8.6	32.5
$25,000 under $50,000	16,484	559,297	122,797	14,744	235,791	110,165	15,087	115,582	10.3	10.4	11.8	43.4
$50,000 under $100,000	6,125	420,346	99,175	8,810	190,258	76,340	5,838	77,213	15.4	15.7	16.7	(*)
$100,000 under $200,000	935	115,845	21,760	2,157	61,060	19,159	929	19,265	35.5	36.3	35.5	(*)
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$500,000 under $1,000,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent)[1]: Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Personal services—Continued												
Barber shops												
Total	**99,005**	**629,226**	**67,558**	**16,107**	**121,696**	**414,249**	**94,231**	**418,514**	**3.9**	**6.2**	**5.3**	**30.1**
Under $2,500, total	18,426	26,211	846	596	(*)	11,098	15,306	12,688	9.0	9.8	11.4	41.3
No receipts reported	(*)	—	—	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	18,128	26,211	846	596	(*)	11,143	15,306	12,688	9.0	9.8	11.4	42.4
$2,500 under $5,000	21,578	79,552	2,069	1,988	(*)	42,592	20,654	43,227	8.3	8.4	9.2	(*)
$5,000 under $10,000	34,644	250,088	8,055	5,282	6,960	160,526	34,062	161,678	6.7	6.8	7.1	(*)
$10,000 under $25,000	19,559	265,157	10,739	5,445	30,698	147,856	19,530	147,894	9.2	9.6	10.0	(*)
$25,000 under $50,000	3,962	130,699	25,060	2,718	47,466	37,784	3,843	38,834	21.8	21.8	23.0	(*)
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$200,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Other personal services												
Total	**173,788**	**1,449,401**	**373,897**	**80,863**	**136,279**	**399,996**	**144,709**	**415,733**	**3.0**	**7.0**	**5.9**	**12.0**
Under $2,500, total	109,077	102,439	3,850	6,499	1,035	39,902	87,177	52,837	3.8	4.6	5.4	16.5
No receipts reported	1,618	—	(*)	(*)	—	−2,116	—	—	31.0	—	—	51.4
$1 under $2,500	107,461	102,439	3,792	6,245	1,035	42,018	87,177	52,837	3.8	4.8	5.4	17.0
$2,500 under $5,000	26,341	90,022	8,458	5,609	1,792	36,070	22,564	39,800	7.6	7.8	9.2	27.3
$5,000 under $10,000	14,217	99,439	14,714	5,181	2,840	38,817	12,718	41,092	10.3	10.5	12.5	40.1
$10,000 under $25,000	10,246	164,396	31,485	8,324	18,657	47,009	8,850	50,434	12.4	13.0	16.0	47.0
$25,000 under $50,000	6,624	235,780	58,382	12,683	33,316	59,139	6,126	61,510	16.1	16.2	19.2	(*)
$50,000 under $100,000	4,384	303,194	101,854	18,681	33,385	69,164	4,381	69,603	18.0	18.1	18.3	(*)
$100,000 under $200,000	2,437	333,967	119,023	14,217	32,092	75,392	2,434	75,440	18.3	18.5	18.5	(*)
$200,000 under $500,000	450	108,172	33,365	9,230	13,284	24,125	450	24,125	39.3	34.6	26.1	—
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Business services												
Total	**542,500**	**6,498,345**	**1,528,278**	**284,102**	**932,799**	**1,695,921**	**406,308**	**2,177,561**	**1.6**	**3.2**	**2.7**	**4.7**
Under $2,500, total	243,145	242,544	18,973	35,893	6,740	−25,845	148,416	114,620	2.5	3.1	4.0	5.7
No receipts reported	20,304	—	1,096	5,190	1,173	−38,914	—	—	8.6	—	—	10.1
$1 under $2,500	222,841	242,544	17,877	30,703	5,567	13,069	148,416	114,620	2.6	3.1	4.0	6.9
$2,500 under $5,000	79,777	286,249	29,282	16,875	7,325	99,657	64,334	124,655	4.3	4.4	5.6	13.3
$5,000 under $10,000	81,989	590,879	50,270	32,252	23,556	239,276	70,848	266,377	4.2	4.3	5.2	14.9
$10,000 under $25,000	77,745	1,223,260	158,979	48,705	86,195	520,769	69,946	554,107	4.4	4.5	5.2	17.4
$25,000 under $50,000	35,857	1,232,288	216,386	46,965	160,629	472,131	32,551	491,513	6.5	6.6	6.9	24.2
$50,000 under $100,000	16,533	1,152,617	339,699	39,017	196,445	307,977	15,031	326,953	8.6	8.7	8.2	28.8
$100,000 under $200,000	5,430	735,142	262,793	33,569	159,115	151,439	5,012	163,537	13.5	12.4	11.1	28.0
$200,000 under $500,000	2,168	627,697	279,996	20,254	186,424	74,716	1,764	84,330	16.6	16.2	12.5	20.6
$500,000 under $1,000,000	370	232,848	70,520	6,061	68,450	28,425	325	30,529	22.3	20.6	17.6	(*)
$1,000,000 under $2,000,000	65	85,305	49,577	1,048	27,831	7,513	63	11,032	15.7	15.9	5.4	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Advertising												
Total	**23,436**	**810,797**	**293,436**	**10,051**	**43,031**	**101,057**	**16,427**	**120,321**	**7.9**	**13.1**	**13.2**	**23.9**
Under $2,500, total	7,505	7,364	1,265	1,345	(*)	−4,682	3,133	1,842	13.7	16.4	23.6	25.3
No receipts reported	(*)	—	—	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	7,060	7,364	1,265	1,130	(*)	−3,731	3,133	1,842	14.1	16.4	23.6	28.3
$2,500 under $5,000	3,706	12,675	(*)	(*)	(*)	3,959	2,951	5,665	20.1	20.8	25.9	(*)
$5,000 under $10,000	3,551	26,963	3,807	1,076	(*)	9,724	3,074	11,103	20.5	20.8	25.7	(*)
$10,000 under $25,000	3,203	51,395	15,125	1,747	(*)	14,113	2,633	15,242	21.9	23.1	28.4	62.9
$25,000 under $50,000	1,960	68,986	26,048	872	(*)	13,501	1,538	16,388	28.5	29.3	35.5	(*)
$50,000 under $100,000	1,958	143,011	80,814	2,651	(*)	30,308	1,818	33,489	27.3	27.8	30.4	(*)
$100,000 under $200,000	1,157	152,786	75,388	1,517	18,078	25,788	1,157	25,788	32.7	32.4	31.5	—
$200,000 under $500,000	321	81,336	(*)	(*)	(*)	5,557	246	6,015	44.0	43.5	43.2	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Services to buildings												
Total	**81,468**	**878,347**	**191,498**	**26,844**	**221,165**	**259,137**	**73,013**	**289,501**	**4.4**	**8.3**	**7.0**	**25.5**
Under $2,500, total	32,525	38,430	2,049	1,730	1,153	20,698	27,722	24,039	7.0	8.0	9.0	32.0
No receipts reported	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	32,371	38,430	2,049	1,727	1,153	20,752	27,722	24,039	7.0	8.0	9.0	32.5
$2,500 under $5,000	13,337	48,390	2,691	2,932	2,310	20,803	12,146	22,315	10.9	11.2	13.0	(*)
$5,000 under $10,000	13,443	94,322	8,586	2,781	6,554	43,105	12,573	43,443	10.7	10.9	12.4	(*)
$10,000 under $25,000	14,127	225,518	41,909	8,189	33,416	79,149	12,973	80,635	10.9	11.3	13.0	(*)
$25,000 under $50,000	5,697	193,513	42,972	6,263	57,146	56,223	5,366	56,807	18.1	18.3	19.9	(*)
$50,000 under $100,000	1,652	125,216	33,789	4,325	46,181	19,808	1,577	21,193	27.3	26.7	29.7	(*)
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent)[1]: Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Business services—Continued												
Management and public relations												
Total	**136,568**	**1,450,563**	**119,326**	**41,205**	**81,522**	**669,006**	**100,774**	**764,172**	**3.1**	**5.1**	**4.4**	**7.9**
Under $2,500, total	58,109	58,079	2,982	7,918	1,382	−23,404	30,151	26,344	4.9	6.3	6.7	9.1
No receipts reported	7,980	—	—	1,703	463	−18,937	—	—	12.8	—	—	14.9
$1 under $2,500	50,129	58,079	2,943	6,215	919	−4,467	30,151	26,344	5.5	6.3	6.7	11.6
$2,500 under $5,000	16,601	66,303	3,080	2,824	720	27,887	15,049	33,307	8.5	6.6	10.8	25.4
$5,000 under $10,000	24,263	176,473	4,774	5,748	2,410	97,496	21,995	104,426	7.6	7.8	8.9	23.9
$10,000 under $25,000	20,662	311,818	9,905	8,821	8,318	182,428	19,758	194,771	7.9	6.1	8.7	34.1
$25,000 under $50,000	9,818	343,971	31,289	6,523	21,100	182,302	6,994	187,777	11.0	11.3	10.7	27.8
$50,000 under $100,000	4,167	281,615	42,477	5,253	14,805	124,373	3,945	127,196	14.9	15.5	12.5	59.6
$100,000 under $200,000	643	91,016	(*)	3,027	14,903	39,562	594	44,406	19.6	22.3	15.9	(*)
$200,000 under $500,000	273	78,112	(*)	747	9,502	22,244	258	26,308	33.6	32.5	20.2	(*)
$500,000 under $1,000,000	20	14,962	(*)	(*)	(*)	8,790	20	8,790	24.5	23.8	20.6	—
$1,000,000 under $2,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	—	(*)	(*)	—	(*)	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Other business services												
Total	**301,426**	**3,556,638**	**524,020**	**202,902**	**587,061**	**856,721**	**218,094**	**1,023,567**	**2.2**	**4.6**	**4.0**	**6.3**
Under $2,500, total	145,006	138,671	12,677	24,900	4,053	−18,457	87,410	62,395	3.2	4.0	5.4	7.9
No receipts reported	11,725	—	1,057	3,259	(*)	−18,972	—	—	11.9	—	—	14.3
$1 under $2,500	133,281	138,671	11,620	21,631	3,343	515	87,410	62,395	3.4	4.0	5.4	9.3
$2,500 under $5,000	44,133	158,861	21,837	11,032	4,274	47,008	34,188	63,368	5.8	5.9	7.8	16.2
$5,000 under $10,000	40,732	293,121	33,103	22,647	13,911	88,951	33,206	107,405	6.0	6.1	7.7	19.1
$10,000 under $25,000	39,753	634,549	92,040	30,148	43,036	245,079	34,582	263,459	6.2	6.4	7.7	21.1
$25,000 under $50,000	18,182	625,818	116,077	33,307	77,826	220,105	16,653	228,541	9.3	9.4	10.4	42.3
$50,000 under $100,000	8,758	600,775	162,619	26,788	130,297	133,488	7,891	145,075	12.2	12.3	12.5	30.9
$100,000 under $200,000	3,189	438,734	156,444	26,855	104,493	78,597	2,851	84,133	17.9	18.0	16.5	38.5
$200,000 under $500,000	1,404	416,632	186,858	18,416	148,063	39,592	1,090	44,684	21.7	20.9	18.1	37.5
$500,000 under $1,000,000	215	132,478	50,295	4,782	35,497	13,304	170	15,408	29.0	26.8	24.4	(*)
$1,000,000 under $2,000,000	46	62,450	39,260	658	21,225	3,879	46	3,879	19.4	19.9	14.1	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$10,000,000 or more	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—
Automobile repair and services												
Total	**178,704**	**5,355,322**	**2,624,304**	**216,883**	**953,840**	**696,618**	**135,298**	**806,063**	**2.9**	**4.6**	**4.4**	**10.6**
Under $2,500, total	30,103	33,342	10,939	10,338	840	−15,327	12,359	7,677	7.0	8.3	14.0	14.2
No receipts reported	1,444	—	1,213	1,210	(*)	−2,719	—	—	30.6	—	—	57.4
$1 under $2,500	28,659	33,342	10,832	9,128	825	−12,608	12,359	7,677	7.2	8.3	14.0	14.2
$2,500 under $5,000	22,618	84,971	23,344	7,643	2,686	17,468	16,458	26,994	6.3	8.4	11.3	30.9
$5,000 under $10,000	28,773	208,867	63,859	14,654	7,781	42,550	21,455	56,806	7.3	7.4	10.6	19.4
$10,000 under $25,000	40,421	653,404	257,253	38,603	37,388	137,070	34,857	154,408	6.2	6.5	6.1	29.8
$25,000 under $50,000	25,008	900,817	438,136	34,146	133,226	138,478	21,389	163,037	8.6	8.7	10.3	27.9
$50,000 under $100,000	20,756	1,408,920	893,145	51,826	291,108	172,509	16,132	188,566	8.5	8.7	10.4	34.6
$100,000 under $200,000	8,328	1,140,122	622,159	32,583	266,449	117,706	8,045	120,816	12.4	12.7	13.2	44.5
$200,000 under $500,000	2,402	717,470	379,168	17,694	168,632	75,411	2,320	75,852	16.8	16.8	16.0	(*)
$500,000 under $1,000,000	267	164,120	110,863	5,182	41,225	9,799	259	10,232	26.5	27.2	25.9	(*)
$1,000,000 under $2,000,000	24	32,174	(*)	5,838	3,793	481	(*)	(*)	25.7	25.1	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Automobile repair shops Total												
Total	**146,389**	**4,947,972**	**2,440640**	**129,120**	**851,051**	**661,139**	**119,352**	**719,118**	**3.2**	**5.0**	**4.8**	**13.3**
Under $2,500, total	20,838	23,391	9,050	4,035	(*)	−4,127	10,411	6,224	8.5	9.9	15.2	19.1
No receipts reported	872	—	(*)	(*)	(*)	−654	—	—	35.7	—	—	42.6
$1 under $2,500	19,966	23,391	8,946	3,996	(*)	−3,473	10,411	6,224	8.7	9.9	15.2	20.1
$2,500 under $5,000	17,814	67,206	22,967	4,121	1,583	15,143	13,361	22,141	9.3	9.5	12.6	40.0
$5,000 under $10,000	23,009	166,821	60,699	8,158	6,407	39,345	18,058	47,391	8.2	8.3	11.9	24.6
$10,000 under $25,000	34,026	547,839	242,121	22,077	28,686	127,039	30,167	133,433	6.6	7.2	8.8	23.3
$25,000 under $50,000	23,014	829,267	420,168	25,365	120,072	135,218	20,179	152,176	9.0	9.2	10.8	33.9
$50,000 under $100,000	17,895	1,216,684	859,647	30,387	254,048	162,176	16,455	168,115	9.2	9.3	11.0	39.1
$100,000 under $200,000	7,457	1,018,307	565,682	19,421	248,454	109,168	7,399	110,950	13.3	13.5	13.9	(*)
$200,000 under $500,000	2,081	615,951	346,809	13,028	149,467	67,866	2,075	68,001	18.6	18.6	17.5	(*)
$500,000 under $1,000,000	244	146,332	102,572	2,433	39,775	8,404	237	8,800	31.0	30.1	29.7	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Automobile repair shops General automobile repair shops												
Total	**87,510**	**2,461,559**	**1,337,918**	**73,352**	**395,628**	**331,394**	**70,334**	**366,428**	**4.2**	**5.8**	**6.4**	**17.3**
Under $2,500, total	14,261	16,151	6,230	2,373	(*)	−1,422	7,762	4,435	10.2	12.0	17.4	22.1
No receipts reported	(*)	—	(*)	(*)	(*)	(*)	—	—	(*)	—	—	—
$1 under $2,500	13,784	16,151	6,167	2,345	(*)	−979	7,762	4,435	10.5	12.0	17.4	23.4
$2,500 under $5,000	12,204	46,641	15,796	3,345	1,032	7,936	8,680	14,020	11.1	11.3	14.7	45.3
$5,000 under $10,000	13,638	98,767	37,216	5,072	3,534	25,007	11,460	28,619	10.7	10.8	15.4	37.9
$10,000 under $25,000	21,769	354,891	158,866	14,763	18,267	79,731	19,471	83,752	8.4	8.9	10.9	31.4
$25,000 under $50,000	12,112	448,348	238,023	14,695	61,964	69,333	10,277	80,107	12.4	12.6	15.3	42.3
$50,000 under $100,000	8,607	584,022	331,611	13,919	108,601	65,354	7,794	66,370	13.2	13.4	16.3	47.2
$100,000 under $200,000	3,600	480,012	275,411	10,584	109,620	46,664	3,578	47,940	19.5	19.9	20.6	(*)
$200,000 under $500,000	1,157	332,180	200,591	6,712	69,190	34,654	1,157	34,654	24.6	25.0	22.6	—
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnote at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent)[1]: Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Automobile repair and services—Continued												
Automobile repair shops Other automobile repair												
Total	58,878	2,186,413	1,102,724	55,768	455,423	329,745	48,018	351,890	5.2	7.5	7.1	20.8
Under $2,500, total	6,577	7,240	2,820	1,662	(*)	−2,705	2,649	1,789	15.2	17.6	30.7	30.1
No receipts reported	(*)	—	(*)	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	6,182	7,240	2,779	1,651	(*)	−2,494	2,649	1,789	15.9	17.6	30.7	34.7
$2,500 under $5,000	5,610	20,565	7,171	776	(*)	7,205	4,681	8,121	17.2	17.5	23.0	(*)
$5,000 under $10,000	9,371	70,054	23,483	3,088	2,873	14,338	6,598	18,772	12.7	13.0	18.7	32.3
$10,000 under $25,000	12,257	192,948	83,255	7,314	10,401	47,308	10,696	49,681	11.4	12.2	14.8	33.5
$25,000 under $50,000	10,902	380,939	182,165	10,670	58,108	65,885	9,902	72,069	13.2	13.4	15.3	(*)
$50,000 under $100,000	9,288	632,682	328,036	16,468	145,447	96,822	8,661	99,745	12.8	13.1	14.7	(*)
$100,000 under $200,000	3,857	538,295	290,271	8,837	138,834	82,524	3,821	83,010	18.1	18.4	18.7	(*)
$200,000 under $500,000	924	283,771	146,218	6,316	80,277	33,212	918	33,347	26.4	27.7	26.8	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Automobile parking and other services												
Total	32,316	707,350	183,684	87,543	102,589	35,479	18,948	87,945	6.8	11.4	11.5	16.7
Under $2,500, total	9,265	9,951	1,889	6,303	(*)	−11,200	1,948	1,453	12.6	15.3	34.8	20.6
No receipts reported	572	—	(*)	(*)	(*)	−2,085	—	—	55.0	—	—	74.3
$1 under $2,500	8,693	9,951	1,886	5,132	(*)	−9,135	1,948	1,453	12.9	15.3	34.8	19.9
$2,500 under $5,000	4,804	17,765	(*)	3,522	1,103	2,325	3,097	4,853	18.0	18.0	26.0	35.8
$5,000 under $10,000	5,764	40,048	3,160	6,496	1,374	3,205	3,398	9,415	16.2	16.2	25.7	31.2
$10,000 under $25,000	6,395	105,565	15,132	14,526	8,700	10,031	4,690	20,973	15.3	15.9	20.7	45.2
$25,000 under $50,000	1,994	71,530	17,948	8,181	13,154	3,260	1,210	10,861	28.7	28.9	33.6	49.2
$50,000 under $100,000	2,861	192,236	33,498	21,439	37,060	10,333	1,677	20,453	23.3	23.8	32.0	49.8
$100,000 under $200,000	871	121,815	56,477	13,162	17,995	8,518	646	9,866	34.9	36.6	39.1	(*)
$200,000 under $500,000	321	101,519	32,359	4,666	19,165	7,545	245	7,851	38.6	38.7	33.4	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous repair services												
Total	228,883	3,150,294	1,303,061	119,547	385,261	581,827	171,906	748,942	2.8	5.0	4.6	8.4
Under $2,500, total	83,808	90,625	25,570	12,461	649	−5,470	45,865	27,276	4.3	5.1	7.4	9.7
No receipts reported	1,616	—	(*)	292	—	−1,797	—	—	28.0	—	—	47.2
$1 under $2,500	82,190	90,625	25,547	12,162	649	−3,673	45,865	27,276	4.3	5.1	7.4	9.9
$2,500 under $5,000	36,269	131,717	41,969	8,309	2,797	29,392	27,653	38,409	6.6	6.6	9.2	19.9
$5,000 under $10,000	35,932	252,937	70,821	13,007	4,316	70,279	30,059	79,961	6.5	6.7	8.4	22.4
$10,000 under $25,000	40,958	659,397	218,025	27,609	22,315	221,814	38,568	227,266	6.2	6.6	7.7	30.6
$25,000 under $50,000	18,631	648,243	267,318	20,563	89,143	180,630	17,193	185,398	10.0	10.1	11.5	57.9
$50,000 under $100,000	8,902	626,500	297,724	20,325	122,295	107,858	6,179	110,629	13.0	13.4	14.7	(*)
$100,000 under $200,000	3,406	438,613	200,147	10,293	97,722	70,454	3,350	71,003	19.0	18.5	18.7	(*)
$200,000 under $500,000	890	240,577	139,821	5,646	53,058	21,603	750	22,733	28.2	27.3	25.1	(*)
$500,000 under $1,000,000	81	52,053	33,922	1,179	8,798	4,212	81	4,212	40.4	35.5	30.6	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Amusement and recreation services, including motion pictures												
Total	256,683	2,909,571	556,132	250,347	318,750	170,858	140,713	637,279	2.6	4.9	4.5	4.8
Under $2,500, total	133,768	114,541	13,054	51,422	2,867	−184,920	50,170	29,467	3.9	4.6	7.4	7.4
No receipts reported	17,099	—	(*)	12,313	(*)	−61,615	—	—	15.9	—	—	17.1
$1 under $2,500	116,669	114,541	9,927	39,109	2,619	−123,305	50,170	29,467	3.9	4.6	7.4	7.9
$2,500 under $5,000	38,189	137,846	8,969	15,822	3,081	−4,785	25,744	40,207	6.1	6.2	9.0	12.6
$5,000 under $10,000	33,093	239,635	19,230	22,393	14,451	15,750	24,294	70,793	6.4	6.5	9.3	16.3
$10,000 under $25,000	27,674	427,269	54,720	24,777	28,346	65,998	20,743	113,753	7.4	7.6	10.9	15.9
$25,000 under $50,000	11,241	391,912	75,745	29,682	33,665	58,386	9,057	85,058	11.5	11.7	15.2	20.9
$50,000 under $100,000	8,166	572,912	158,806	36,905	79,486	79,948	6,914	103,002	12.7	13.0	14.8	20.4
$100,000 under $200,000	3,384	465,531	79,487	27,747	58,221	54,022	2,818	74,995	17.5	17.4	15.6	21.0
$200,000 under $500,000	883	245,459	81,302	16,181	48,534	25,852	719	46,468	24.4	22.3	15.7	9.7
$500,000 under $1,000,000	215	133,817	12,928	6,721	26,466	16,128	187	21,004	28.4	25.7	17.6	13.4
$1,000,000 under $2,000,000	68	87,473	32,130	4,128	10,495	18,659	50	21,539	13.4	13.5	5.3	(*)
$2,000,000 under $5,000,000	18	50,991	(*)	2,913	4,725	13,980	13	17,172	19.2	20.6	3.4	(*)
$5,000,000 under $10,000,000	6	42,186	8,648	1,858	10,431	11,840	4	13,821	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Producers, orchestras, and entertainers												
Total	104,470	872,088	103,091	42,200	100,837	239,154	75,559	301,195	3.9	7.8	5.7	12.4
Under $2,500, total	52,469	55,576	1,483	9,932	1,855	−15,863	31,326	19,559	5.9	6.7	9.2	11.8
No receipts reported	2,185	—	—	235	—	−5,730	—	—	25.9	—	—	30.7
$1 under $2,500	50,284	55,576	1,483	9,697	1,855	−10,133	31,326	19,559	6.0	6.7	9.2	12.7
$2,500 under $5,000	21,718	78,691	816	6,502	1,735	−16,043	16,775	28,083	6.3	8.5	11.0	27.5
$5,000 under $10,000	14,779	110,267	4,370	6,871	7,219	41,294	13,236	44,358	9.7	10.0	12.3	26.7
$10,000 under $25,000	10,574	143,915	13,900	7,351	12,178	45,610	9,440	53,066	12.3	12.5	15.9	71.2
$25,000 under $50,000	2,164	73,149	(*)	3,231	6,047	20,986	2,147	21,517	25.9	26.0	29.8	(*)
$50,000 under $100,000	1,665	109,642	(*)	3,076	28,974	31,019	1,586	32,055	27.1	26.7	26.0	(*)
$100,000 under $200,000	762	105,330	(*)	2,254	4,389	24,292	730	25,298	37.1	38.9	27.2	(*)
$200,000 under $500,000	226	70,811	(*)	1,223	18,937	20,766	218	21,769	38.7	38.4	18.9	(*)
$500,000 under $1,000,000	82	51,458	(*)	1,074	9,706	13,622	75	14,089	39.1	36.3	16.4	(*)
$1,000,000 under $2,000,000	19	26,039	(*)	129	5,763	11,291	16	11,321	18.2	19.3	5.4	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	3	21,304	1,989	89	2,977	13,648	3	13,648	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent)[1]: Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Amusement and recreation services, including motion pictures—Continued												
Other amusement and recreation services												
Total	152,213	2,037,483	453,041	208,147	217,913	—68,296	65,154	336,084	3.5	6.1	5.8	5.2
Under $2,500, total	81,299	58,965	11,591	41,490	1,012	—159,057	18,844	9,908	5.3	6.2	12.2	8.6
No receipts reported	14,914	—	(*)	12,078	(*)	—55,885	—	—	17.8	—	—	18.5
$1 under $2,500	66,385	58,965	8,464	29,412	764	—113,172	18,844	9,908	5.1	6.2	12.2	9.1
$2,500 under $5,000	16,471	59,155	8,153	9,320	1,326	—20,828	6,969	12,138	9.1	9.3	15.5	13.9
$5,000 under $10,000	18,314	129,368	14,860	15,522	7,232	—25,544	11,058	26,435	8.5	8.6	14.2	11.2
$10,000 under $25,000	17,100	283,353	40,820	27,426	14,168	20,388	11,303	60,687	9.2	9.6	14.9	13.6
$25,000 under $50,000	9,077	316,763	69,850	26,451	27,618	37,400	6,910	63,541	12.9	13.1	17.7	21.3
$50,000 under $100,000	5,521	463,270	120,857	33,827	50,514	46,929	5,328	70,947	14.3	14.7	18.1	21.3
$100,000 under $200,000	2,622	360,201	75,880	25,493	53,832	29,730	2,088	49,697	18.9	19.4	19.1	21.5
$200,000 under $500,000	637	174,648	53,311	14,958	29,597	5,086	503	24,929	30.1	27.6	24.4	9.8
$500,000 under $1,000,000	133	82,359	12,717	5,647	16,760	2,506	112	6,915	39.2	35.0	41.6	11.4
$1,000,000 under $2,000,000	47	61,434	28,261	3,399	4,732	7,368	34	10,218	17.3	17.4	9.4	(*)
$2,000,000 under $5,000,000	—	—	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	3	20,662	6,647	1,567	7,454	—1,808	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Medical and health services												
Total	391,668	16,080,359	1,162,573	439,547	2,209,046	8,084,000	357,006	6,175,140	1.7	1.6	1.4	8.8
Under $2,500, total	66,505	75,979	1,155	10,226	1,384	—862	44,906	41,019	5.1	5.7	7.4	11.5
No receipts reported	3,567	—	(*)	1,628	(*)	—9,245	—	—	16.8	—	—	15.2
$1 under $2,500	62,918	75,979	980	8,598	1,302	8,383	44,906	41,019	5.3	5.7	7.4	14.2
$2,500 under $5,000	37,098	136,590	4,053	8,355	2,138	62,793	31,901	73,742	6.2	6.3	7.5	27.7
$5,000 under $10,000	40,807	295,522	9,120	11,514	8,278	162,199	37,210	176,622	5.8	5.9	6.8	23.3
$10,000 under $25,000	61,953	1,015,513	56,439	44,956	49,547	517,859	58,380	532,886	4.7	4.9	5.3	21.7
$25,000 under $50,000	59,503	2,215,728	133,061	67,542	200,201	1,206,352	59,311	1,209,677	4.4	4.4	4.3	41.4
$50,000 under $100,000	86,010	6,202,533	422,074	160,435	818,589	3,298,224	85,799	3,300,129	2.7	2.7	2.4	42.5
$100,000 under $200,000	34,961	4,512,497	326,787	103,850	708,284	2,307,101	34,762	2,309,056	3.1	3.1	2.6	45.1
$200,000 under $500,000	4,382	1,173,802	141,180	24,368	258,143	458,749	4,324	459,763	7.3	7.3	4.5	51.3
$500,000 under $1,000,000	340	237,456	18,405	5,045	75,874	55,191	321	56,106	12.8	12.4	9.3	(*)
$1,000,000 under $2,000,000	80	108,864	18,270	1,503	43,272	6,292	66	8,032	15.3	16.4	16.4	(*)
$2,000,000 under $5,000,000	25	69,529	(*)	355	25,701	7,584	22	7,591	24.0	21.9	7.5	(*)
$5,000,000 under $10,000,000	4	36,245	14,308	1,398	17,635	518	4	518	(*)	(*)	(*)	
$10,000,000 or more												
Offices of physicians												
Total	148,083	7,804,011	209,588	186,928	930,023	4,505,321	131,585	4,550,952	2.2	1.9	1.8	9.8
Under $2,500, total	16,620	16,441	235	5,508	618	—20,794	5,664	4,401	7.9	10.4	17.2	11.2
No receipts reported	1,954	—	—	1,102	(*)	—5,933	—	—	19.2	—	—	10.5
$1 under $2,500	14,666	16,441	215	4,406	596	—14,861	5,664	4,401	8.1	10.4	17.2	13.6
$2,500 under $5,000	9,014	33,028	716	2,402	1,008	9,922	7,232	14,138	11.5	11.7	15.5	27.8
$5,000 under $10,000	11,724	85,498	685	4,931	3,206	34,086	10,300	42,744	10.1	10.3	12.4	31.8
$10,000 under $25,000	20,894	352,135	7,098	14,401	20,434	176,407	19,155	182,211	7.1	7.2	7.6	30.4
$25,000 under $50,000	26,046	987,260	20,908	26,769	86,396	597,378	25,927	598,287	5.9	5.8	5.7	48.2
$50,000 under $100,000	41,365	3,009,915	57,262	66,951	341,610	1,836,310	41,256	1,836,487	3.4	3.3	3.1	(*)
$100,000 under $200,000	19,495	2,535,925	76,857	52,856	332,710	1,492,035	19,462	1,492,164	3.4	3.3	3.1	(*)
$200,000 under $500,000	2,467	661,281	39,091	11,266	115,864	334,371	2,435	334,569	6.2	6.0	4.8	(*)
$500,000 under $1,000,000	141	94,681	2,758	1,637	18,455	38,213	138	38,296	13.2	13.5	11.3	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Offices of dentists												
Total	82,630	4,829,448	404,957	142,836	737,041	2,231,833	79,031	2,246,263	3.5	3.3	3.1	31.9
Under $2,500, total	2,966	3,431	(*)	1,900	(*)	—6,141	1,277	788	21.6	27.2	46.4	50.6
No receipts reported	492	—	(*)	(*)	(*)	—1,374	—	—	47.6	—	—	43.6
$1 under $2,500	2,474	3,431	(*)	1,718	(*)	—4,767	1,277	788	24.1	27.2	46.4	62.2
$2,500 under $5,000	2,892	11,013	(*)	3,235	(*)	—572	2,123	3,232	23.3	24.0	31.7	(*)
$5,000 under $10,000	3,489	26,254	2,478	1,404	2,323	8,884	2,853	10,981	20.7	21.4	28.1	(*)
$10,000 under $25,000	11,768	201,474	10,158	8,978	12,905	99,423	11,425	100,755	11.4	11.8	13.0	(*)
$25,000 under $50,000	18,122	683,519	54,318	23,219	66,555	352,447	18,069	350,778	8.7	8.6	8.6	(*)
$50,000 under $100,000	31,342	2,266,433	195,816	66,376	347,264	1,073,842	31,336	1,073,858	5.0	5.0	4.6	(*)
$100,000 under $200,000	11,013	1,388,264	113,864	32,105	249,610	524,508	11,013	524,508	6.2	6.1	5.5	—
$200,000 under $500,000	912	220,518	21,228	5,367	46,567	75,557	912	75,557	17.1	16.7	13.1	—
$500,000 under $1,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Other medical and health services												
Total	160,955	3,446,900	548,028	109,783	541,982	1,347,046	146,390	1,377,925	3.1	4.2	3.7	15.2
Under $2,500, total	46,619	56,107	587	2,818	446	26,073	37,965	35,830	6.6	7.0	8.2	18.1
No receipts reported	3,610	—	(*)	(*)	(*)	—1,938	—	—	36.0	—	—	35.7
$1 under $2,500	45,478	56,107	498	2,474	(*)	28,011	37,965	35,830	6.7	7.0	8.2	20.2
$2,500 under $5,000	25,092	92,649	2,785	2,718	584	53,444	22,546	55,372	7.6	7.8	8.9	30.6
$5,000 under $10,000	25,594	183,770	5,957	5,179	2,749	119,227	24,057	122,997	7.5	7.6	8.4	38.1
$10,000 under $25,000	28,291	461,904	39,183	21,577	16,208	242,029	27,800	249,920	7.4	7.7	8.4	46.6
$25,000 under $50,000	15,335	544,929	57,835	17,554	47,250	260,527	15,315	260,511	9.6	9.7	9.6	(*)
$50,000 under $100,000	13,303	926,115	168,996	27,108	129,715	388,072	13,207	389,783	8.5	8.4	7.8	(*)
$100,000 under $200,000	4,453	588,308	136,068	19,888	125,964	190,558	4,287	192,384	12.1	12.6	10.6	(*)
$200,000 under $500,000	1,003	292,003	80,761	7,735	95,712	48,821	977	49,637	23.2	22.6	17.4	(*)
$500,000 under $1,000,000	181	132,346	12,509	3,259	55,424	13,623	168	14,336	21.2	19.8	18.1	(*)
$1,000,000 under $2,000,000	61	83,339	14,822	1,329	32,787	2,663	48	4,139	18.2	19.5	22.5	(*)
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	23	85,360	(*)	1,618	35,149	2,009	20	2,016	26.1	17.8	28.0	81.6
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent)[1]: Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Legal services												
Total	**153,755**	**4,407,495**	**98,310**	**101,175**	**544,036**	**2,256,897**	**132,203**	**2,297,218**	**2.8**	**3.3**	**3.1**	**9.0**
Under $2,500, total	32,768	31,371	351	4,100	1,284	—6,689	17,701	13,116	6.4	6.4	11.6	12.4
No receipts reported	2,365	—	(*)	670	97	—3,444	—	—	21.0	—	—	27.9
$1 under $2,500	30,403	31,371	340	3,430	1,187	—1,245	17,701	13,116	6.8	6.4	11.6	13.5
$2,500 under $5,000	14,470	52,727	164	2,576	2,767	16,999	11,531	22,085	9.8	10.0	12.3	22.0
$5,000 under $10,000	15,738	115,977	(*)	5,056	5,233	52,174	13,736	56,380	9.0	9.2	10.6	26.3
$10,000 under $25,000	31,746	537,611	8,830	16,110	41,313	286,026	30,582	291,585	6.6	6.9	7.3	24.9
$25,000 under $50,000	32,243	1,143,968	21,159	28,657	130,457	620,482	31,882	622,362	6.1	6.0	5.9	51.1
$50,000 under $100,000	19,987	1,274,872	17,746	27,487	169,668	752,254	19,935	754,874	7.3	7.6	6.9	38.4
$100,000 under $200,000	5,473	698,033	16,607	11,950	116,517	355,714	5,467	356,757	8.0	7.7	6.5	(*)
$200,000 under $500,000	1,245	343,026	10,360	4,198	54,665	142,163	1,244	142,285	12.8	12.2	7.9	(*)
$500,000 under $1,000,000	89	60,175	(*)	620	13,718	20,744	89	20,744	16.8	17.2	12.8	—
$1,000,000 under $2,000,000	32	40,148	(*)	382	6,456	13,061	32	13,061	20.2	20.9	10.5	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Educational services												
Total	**116,265**	**502,078**	**47,357**	**38,706**	**56,658**	**143,771**	**89,773**	**175,443**	**3.6**	**8.8**	**7.4**	**13.0**
Under $2,500, total	73,640	74,268	5,385	10,638	828	11,191	52,091	33,367	4.6	5.6	7.1	14.4
No receipts reported	1,101	—	(*)	(*)	—	—1,912	—	—	33.4	—	—	41.7
$1 under $2,500	72,539	74,268	5,008	10,343	828	13,103	52,091	33,367	4.7	5.6	7.1	15.3
$2,500 under $5,000	20,228	73,007	2,964	6,901	987	34,264	18,249	37,450	8.5	8.7	9.9	33.7
$5,000 under $10,000	13,139	88,786	8,288	6,299	3,898	34,685	11,658	37,814	10.7	10.6	12.6	46.1
$10,000 under $25,000	6,123	98,280	7,800	7,196	12,266	27,330	4,833	33,024	15.6	16.8	20.2	47.1
$25,000 under $50,000	2,177	77,007	(*)	4,867	17,060	18,242	1,963	20,030	28.2	29.3	37.3	(*)
$50,000 under $100,000	535	36,910	(*)	1,109	12,063	6,977	535	6,977	45.3	45.1	47.9	—
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Engineering and architectural services												
Total	**78,721**	**1,543,601**	**244,205**	**45,441**	**358,917**	**510,754**	**58,364**	**546,126**	**4.2**	**6.8**	**5.7**	**12.7**
Under $2,500, total	30,937	28,258	1,984	4,876	1,160	—10,337	15,143	10,842	6.9	9.1	12.2	14.5
No receipts reported	5,199	—	(*)	936	(*)	—8,439	—	—	16.0	—	—	23.5
$1 under $2,500	25,738	28,258	1,891	3,940	814	—1,898	15,143	10,842	7.6	9.1	12.2	18.4
$2,500 under $5,000	11,029	39,557	1,256	2,323	1,646	13,134	8,691	17,667	12.0	12.0	15.1	35.8
$5,000 under $10,000	10,266	72,170	2,813	2,848	2,330	38,130	9,756	38,846	11.7	11.9	13.4	50.7
$10,000 under $25,000	11,411	182,432	17,957	7,506	13,853	90,962	10,464	94,569	11.3	11.6	13.3	38.0
$25,000 under $50,000	8,181	275,833	25,009	6,208	37,061	125,788	7,675	128,921	13.2	13.1	13.0	(*)
$50,000 under $100,000	4,101	295,704	44,852	7,773	58,327	109,754	3,915	109,803	16.5	16.7	14.8	(*)
$100,000 under $200,000	1,756	246,404	49,224	6,413	80,026	67,548	1,716	68,882	18.5	18.0	15.3	(*)
$200,000 under $500,000	805	208,947	51,043	2,850	86,693	47,326	769	48,147	27.2	26.8	18.6	(*)
$500,000 under $1,000,000	202	136,203	17,697	1,987	54,257	20,976	202	20,976	30.5	29.4	23.9	—
$1,000,000 under $2,000,000	26	32,631	(*)	337	15,168	4,203	26	4,203	24.9	25.5	28.7	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Accounting, auditing, and bookkeeping services												
Total	**147,227**	**1,481,960**	**62,024**	**54,499**	**255,191**	**698,109**	**126,409**	**722,441**	**3.3**	**5.2**	**4.9**	**14.9**
Under $2,500, total	76,825	74,221	408	6,654	402	27,325	59,561	39,530	4.9	5.6	6.7	15.2
No receipts reported	487	—	—	68	—	—1,203	—	—	30.2	—	—	42.7
$1 under $2,500	76,338	74,221	408	6,586	402	28,528	59,561	39,530	4.9	5.6	6.7	16.3
$2,500 under $5,000	23,096	81,114	1,147	4,683	1,661	41,265	21,674	45,606	8.8	9.3	9.6	37.4
$5,000 under $10,000	13,551	95,423	3,926	5,293	6,494	45,461	12,132	49,590	10.1	10.2	11.4	41.8
$10,000 under $25,000	17,221	281,803	3,803	10,305	28,097	155,949	16,628	158,068	9.3	9.6	10.1	(*)
$25,000 under $50,000	10,060	372,546	14,987	12,352	48,508	195,811	9,978	196,085	11.4	11.5	11.1	(*)
$50,000 under $100,000	4,906	339,096	32,613	9,946	89,184	143,752	4,868	145,016	13.4	13.2	12.7	(*)
$100,000 under $200,000	1,367	177,265	(*)	4,495	56,595	72,631	1,367	72,631	19.0	17.6	15.9	—
$200,000 under $500,000	190	52,973	(*)	714	24,155	15,203	190	15,203	30.6	32.0	26.1	—
$500,000 under $1,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Certified public accountants												
Total	**25,991**	**564,095**	**10,471**	**17,653**	**111,541**	**274,624**	**21,450**	**283,223**	**6.6**	**8.7**	**8.3**	**24.8**
Under $2,500, total	9,171	7,160	—	1,460	(*)	—2,112	5,368	2,667	12.0	14.8	19.5	28.5
No receipts reported	(*)	—	—	(*)	—	—1,245	—	—	(*)	—	—	(*)
$1 under $2,500	8,958	7,160	—	1,444	(*)	—1,245	5,368	2,667	12.3	14.8	19.5	32.5
$2,500 under $5,000	3,737	13,158	(*)	1,143	—	6,415	3,358	7,250	19.5	19.7	21.7	(*)
$5,000 under $10,000	2,073	14,884	(*)	667	(*)	4,826	1,747	6,330	23.6	23.9	24.0	(*)
$10,000 under $25,000	3,746	67,055	(*)	2,273	3,254	43,714	3,745	43,765	18.8	19.7	19.7	(*)
$25,000 under $50,000	4,109	155,186	(*)	5,147	13,620	92,809	4,109	92,809	16.1	16.2	15.8	—
$50,000 under $100,000	2,117	147,077	(*)	3,318	31,982	69,791	2,087	71,021	16.4	16.2	16.0	(*)
$100,000 under $200,000	902	119,211	(*)	3,520	40,362	46,786	902	46,786	23.6	21.4	18.5	—
$200,000 under $500,000	129	37,417	(*)	338	18,539	9,926	129	9,926	37.1	40.1	30.7	—
$500,000 under $1,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Coefficient of variation (percent)[1]: Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Accounting, auditing, and bookkeeping services—Continued												
Other accounting, auditing, and bookkeeping services												
Total	**121,238**	**917,965**	**51,553**	**38,606**	**147,950**	**423,285**	**104,959**	**438,218**	**3.3**	**8.5**	**6.1**	**18.5**
Under $2,500, total	67,654	67,061	408	5,194	399	29,437	54,193	36,863	5.3	6.0	7.1	17.1
No receipts reported	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	67,380	67,061	408	5,142	399	29,773	54,193	36,863	5.3	6.0	7.1	17.7
$2,500 under $5,000	19,359	67,856	1,142	3,540	1,661	34,850	16,318	38,356	9.8	10.5	10.6	43.4
$5,000 under $10,000	11,478	80,539	1,843	4,826	4,372	40,835	10,385	43,260	11.2	11.3	12.5	(*)
$10,000 under $25,000	13,473	214,748	3,528	8,032	24,843	112,235	12,883	114,303	10.6	11.2	11.8	(*)
$25,000 under $50,000	5,951	217,360	(*)	7,205	34,886	103,002	5,869	103,278	15.7	15.9	15.5	(*)
$50,000 under $100,000	2,789	182,019	(*)	6,828	57,192	73,961	2,781	73,995	19.1	18.8	18.0	(*)
$100,000 under $200,000	465	58,054	(*)	975	16,233	23,845	465	23,845	32.1	31.0	30.0	—
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$500,000 under $1,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Other services												
Total	**181,811**	**919,892**	**137,769**	**37,730**	**24,202**	**338,751**	**94,023**	**437,494**	**2.9**	**6.2**	**5.4**	**7.0**
Under $2,500, total	100,331	78,388	9,752	12,321	1,237	—52,409	41,470	27,433	3.8	5.1	7.6	7.7
No receipts reported	11,635	—	1,302	2,271	(*)	—18,139	—	—	10.6	—	—	14.1
$1 under $2,500	88,696	78,388	8,450	10,050	1,002	—34,270	41,470	27,433	4.1	5.1	7.6	8.1
$2,500 under $5,000	23,228	81,004	8,566	4,376	198	24,741	18,134	33,495	7.7	7.8	10.2	20.5
$5,000 under $10,000	17,390	121,120	9,539	5,047	2,508	45,638	15,152	51,137	8.8	9.0	10.9	29.1
$10,000 under $25,000	13,251	209,029	15,349	7,051	2,708	103,125	12,056	108,557	10.3	10.6	11.5	46.6
$25,000 under $50,000	4,840	158,433	18,387	4,498	4,491	88,373	4,740	88,558	15.5	15.2	14.8	(*)
$50,000 under $100,000	1,903	123,480	24,084	2,674	7,850	63,522	1,824	63,545	21.6	20.7	17.2	(*)
$100,000 under $200,000	543	76,829	(*)	879	1,998	32,335	468	32,831	33.9	34.4	19.5	(*)
$200,000 under $500,000	183	50,167	(*)	706	1,633	18,245	158	18,753	46.8	52.5	21.3	(*)
$500,000 under $1,000,000	12	8,281	(*)	(*)	(*)	8,391	12	8,391	20.4	20.3	17.0	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	(*)	(*)	—	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Nature of Business Not Allocable												
Total	**90,885**	**1,087,949**	**526,066**	**46,455**	**84,805**	**204,920**	**81,025**	**252,811**	**5.8**	**5.4**	**8.8**	**12.1**
Under $2,500, total	38,279	33,380	3,889	6,437	252	—4,180	23,039	14,780	8.8	8.4	11.9	14.0
No receipts reported	3,844	—	(*)	691	(*)	—8,751	—	—	19.0	—	—	24.6
$1 under $2,500	32,435	33,380	3,460	5,746	145	4,571	23,039	14,780	9.6	8.4	11.9	17.7
$2,500 under $5,000	11,315	41,002	4,862	2,325	870	14,019	9,437	20,706	11.5	11.9	15.2	31.3
$5,000 under $10,000	12,209	109,038	19,381	5,449	2,070	46,562	13,526	54,840	17.6	18.2	32.7	32.9
$10,000 under $25,000	8,486	133,310	37,511	5,733	9,159	34,386	6,295	40,770	13.6	14.3	19.4	27.1
$25,000 under $50,000	4,729	162,472	66,594	3,592	14,283	38,594	4,303	42,579	18.7	18.9	21.3	80.3
$50,000 under $100,000	3,057	224,875	120,968	13,346	13,824	42,858	3,045	43,613	20.5	21.0	21.1	(*)
$100,000 under $200,000	899	122,811	79,576	5,871	10,970	11,288	735	12,881	36.2	35.2	33.2	(*)
$200,000 under $500,000	566	172,540	130,942	2,208	5,426	15,346	579	16,277	40.4	38.4	34.8	(*)
$500,000 under $1,000,000	54	40,176	21,699	1,052	3,344	4,471	35	4,539	23.9	24.0	28.2	(*)
$1,000,000 under $2,000,000	35	46,444	39,245	642	4,607	1,578	29	1,826	20.2	19.7	17.7	63.4
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1] This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 8 to which it refers, gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

* Less than 0.05 percent.

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Deprecia-tion	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Deprecia-tion	Net profit (less loss)
	United States,[1] total					13 States, total				
All industries	**10,665,386**	**326,169,438**	**30,722,399**	**14,656,537**	**45,646,556**	**6,022,560**	**185,575,561**	**18,514,264**	**7,381,656**	**26,179,215**
All nonfarm industries	**7,666,795**	**264,802,630**	**27,391,496**	**7,470,131**	**38,960,898**	**4,563,494**	**159,328,958**	**16,910,313**	**4,312,214**	**24,106,323**
Agriculture, forestry, and fishing	**3,383,447**	**66,663,361**	**3,920,547**	**7,440,305**	**7,476,817**	**1,575,515**	**26,386,446**	**2,025,276**	**3,204,479**	**2,436,305**
Farms	3,176,591	63,366,608	3,330,903	7,188,406	6,867,658	1,459,066	26,246,605	1,603,951	3,069,442	2,070,692
Field crop	1,386,714	30,011,483	1,461,787	3,490,325	7,684,644	580,506	11,751,334	569,683	1,352,405	2,847,239
Fruit, tree nut, and vegetable	168,159	3,806,303	624,674	329,969	620,775	123,096	2,317,810	446 362	191,599	333,701
Livestock	1,321,268	28,040,357	1,074,565	3,100,436	−1,163,154	608,361	11,486,229	487 462	1,399,877	−918,126
Animal specialty	74,723	495,582	51,591	101,495	−138,736	43,619	219,062	26,883	49,707	−104,080
Other	225,727	1,012,883	118,286	166,181	−135,871	103,484	472,170	73,561	75,854	−87,842
Animal services, except veterinary	55,087	350,452	53,552	41,703	−70,643	34,074	237,385	35,436	27,556	−39,403
Landscape and horticultural services	67,772	1,042,030	193,045	59,453	236,377	48,156	816,633	148,137	41,170	188,258
Other agricultural services, forestry, and fishing	83,997	2,104,291	343,047	150,743	443,425	34,219	1,085,823	237,752	66,311	216,558
Mining	**56,662**	**2,969,934**	**231,566**	**173,652**	**366,660**	**33,372**	**1,829,233**	**129,167**	**103,531**	**218,609**
Oil and gas extraction	48,613	2,446,724	160,761	125,748	281,372	29,544	1,569,457	90,627	78,097	161,285
Other mining	8,249	543,210	70,805	47,904	85,308	3,828	259,776	38,540	25,434	37,524
Construction	**696,102**	**32,741,635**	**5,839,043**	**1,031,640**	**4,560,570**	**494,648**	**16,975,673**	**3,446,624**	**556,222**	**2,573,436**
General contractors and operative builders	173,779	13,391,873	2,065,581	331,104	1,101,559	93,021	7,636,284	1,154,654	164,242	595,794
Special trade contractors	671,812	18,082,689	3,604,489	651,344	3,230,084	372,818	10,545,661	2,193,113	361,399	1,845,336
Plumbing, heating, and air conditioning	74,351	3,379,713	584,880	82,458	479,645	42,102	1,887,925	339,305	45,465	276,042
Painting, paper hanging, and decorating	111,724	1,845,419	437,648	42,976	463,153	64,605	1,152,151	295,886	28,199	274,288
Electrical work	58,881	2,046,347	355,102	48,968	323,669	31,807	1,191,627	232,298	25,308	186,009
Masonry, stonework, tile setting, and plastering	66,861	2,478,682	746,940	55,227	398,649	39,944	1,497,868	426,761	28,721	253,263
Carpentering and flooring	200,865	2,668,911	422,338	66,340	756,470	103,395	1,528,139	277,591	34,184	398,172
Miscellaneous special trade contractors	159,130	5,663,617	1,057,581	355,375	808,498	90,965	3,287,951	621,272	199,522	457,562
Contractors not allocable	50,511	1,267,073	168,973	49,192	228,927	28,809	793,728	99,057	30,581	132,306
Manufacturing	**212,621**	**9,116,127**	**1,676,312**	**426,516**	**1,137,973**	**124,160**	**5,286,062**	**1,028,303**	**225,558**	**696,149**
Lumber and wood products, except furniture	51,654	2,317,889	414,741	187,932	254,635	18,922	788,249	141,271	64,695	105,692
Printing, publishing, and allied industries	41,210	1,209,409	209,071	55,448	180,524	27,916	903,116	161,071	39,906	131,627
Machinery, except electrical	26,370	1,297,695	283,692	62,009	234 554	18,516	879,767	194,885	44,977	154 103
Other manufacturing industries	93,587	4,291,134	768,808	123,129	468,260	58,806	2 714,950	531,076	75,980	304,727
Transportation, communication, electric, gas, and sanitary services	**359,509**	**10,250,673**	**1,225,641**	**1,017,667**	**1,340,554**	**202,725**	**5,720,615**	**709,260**	**547,140**	**761,572**
Local and interurban passenger transit	49,846	544,031	94,541	45,761	135 635	25,233	263,857	43,707	23,160	72,923
Trucking and warehousing	253,874	8,192,167	936,924	874,187	1,009,975	145,112	4,489,101	537,485	466,395	591,284
Other transportation	31,805	1,121,723	120,486	53,812	120,026	18,984	717,397	81,611	29,776	65,811
Communication, electric, gas, and sanitary services	23,984	392,752	73,890	43,927	74 918	13,396	250,260	46,477	27,809	51,554
Wholesale and retail trade	**2,196,082**	**142,254,696**	**9,512,606**	**1,621,899**	**10,027,434**	**1,275,507**	**64,047,571**	**5,766,753**	**1,034,045**	**5,080,336**
Wholesale trade	336 141	33,759,582	1,346,105	365,452	2,941,791	201,353	20,153,888	848,647	205,595	1,900,702
Motor vehicles and automotive equipment	18,438	1,969,203	115,151	19,731	175,262	10,780	1,145,040	63,764	10,212	95,881
Lumber and construction materials	8,322	835,752	52,585	11,089	83,885	4,555	501,879	38,069	8,125	52,777
Farm machinery and equipment	10,077	2,172,566	112,223	20,831	122,314	4,588	1,044,284	55,783	10,036	63,703
Other machinery, equipment, and supplies	28,729	2,200,215	145,431	30,383	315,862	17,551	1,449,702	103,804	17,673	226,136
Groceries and related products	33,241	6,052,711	244,408	48,353	313,591	20,459	4,016,612	163,818	27,714	203,137
Farm product raw materials	12,355	5,422,451	56,229	29,775	69,429	6,192	2,604,813	25,924	13,349	38,066
Other wholesale trade	224,979	15,106,684	620,078	205,290	1,861,448	137,228	9,391,558	397,485	118,486	1,221,002
Retail trade	1,800,253	106 499,496	8,075,563	1 413,865	6,884 339	1,039,584	62,691,515	4,859,582	810,682	4,062,044
Building materials, hardware, garden supply, and mobile home dealers	55,251	5,098,205	410,586	77,388	406,156	31,287	2,829,187	243,034	43,174	236,216
Building materials and supply stores	15,196	1,704,470	152,983	25,705	140,552	8,310	1,012,831	91,134	15,064	91,720
Hardware stores	19,643	1 818 956	151,696	19,509	201,987	10,172	934 436	81,392	8,773	113,639
Retail nurseries, garden supply stores and mobile home dealers	20,412	1,574,779	105,907	32,174	63,617	12,805	881,920	70,508	19,337	30,857
General merchandise stores	37,960	2 835,257	146,088	32 862	175,623	18,483	1,269,842	64,880	13,585	83,052
Food stores	184 371	20,652,235	1,115,550	201,574	960,126	102,759	12,053,120	679,154	115,233	568,156
Grocery stores	134 543	17,239,779	803,125	152,579	719,035	70,102	9,555,622	474 440	83,714	406,238
Other food stores	49,828	3,412,456	312,425	48,995	241,091	32,657	2,497,498	204,714	31,519	161,918
Automotive dealers and service stations	251,650	35,739,360	2,018,392	270,296	2,000,874	141,242	21,008,973	1,218,221	153 870	1,181,269
New and used car dealers	12,889	3,575,919	177,287	17,483	78,037	6,431	1,980,105	96,828	9 252	46,789
Used car dealers	32,664	2,987,442	88.202	16.038	115,611	20,422	1,825,730	57,023	9,896	61,958
Gasoline service stations	163,755	25,558 619	1,474 774	184,918	1,614,925	91,482	15,089,615	887,886	104,221	960,051
Other automotive dealers	42,342	3,617 380	278 129	51 857	192,301	22 907	2,113,523	176,484	30,501	112,471
Apparel and accessory stores	61,402	3,660,348	327,643	39,883	312 098	37,450	2,408,460	219 591	25,618	193,582
Furniture and home furnishings stores	98,656	5,840 130	545,900	90 576	453,346	54,450	3,372,144	320,310	47,308	261,706
Eating places	177,813	9,536 517	1,738,096	251,946	713,978	104 473	5,683,314	1,040,497	147,142	400,315
Drinking places	83,870	3 762,329	466,917	100 932	296,246	48 645	2,275,607	308 635	56,201	194,717
Drug stores and proprietary stores	18 519	2,641,475	268 849	28,832	251,305	9,790	1 502,192	148 388	17,013	130,769
Liquor stores	23 560	2,967,450	121,530	25 175	143,338	14,474	1,960,005	84,932	16,058	92,023
Used merchandise stores	65,204	1 132,259	71,546	29,065	87,128	37,033	602 823	33,956	14 930	45,180
Sporting goods and bicycle shops	32,174	1,161,155	83,429	21,534	79,000	18,396	631,974	38,088	9,879	46,182
Gift novelty and souvenir shops	28,815	730,534	59,874	18,523	33 564	15,601	388 231	33,410	8 958	18,497
Direct selling organizations	443,955	2,225,240	30,035	35,196	227 944	257 015	1,407,360	19 940	22 805	158,688
Other retail trade	237,053	8,517,002	671,128	190 083	743,613	148,486	5,298,283	406,546	118 908	451,692
Wholesale and retail trade not allocable	61,688	1,995,818	90,938	42,582	201,304	34 570	1,202,168	60,524	17 768	117,592
Finance, insurance, and real estate	**738,029**	**11,560,480**	**629,108**	**496,683**	**3,574,400**	**458,020**	**7,371,496**	**417,114**	**324,806**	**2,194,579**
Finance	26,852	910,106	57 454	10 535	130,659	16,613	614,001	27,888	6,587	103,184
Security commodity brokers, and services	20,333	752 684	41,564	7 707	99,273	12,804	491 043	14 390	4,496	78,914
Other finance	6,519	157,422	15 890	2,828	31 386	3,809	122,958	13 498	2,091	24 270
Insurance agents brokers and service	203,294	3,841,510	306 964	79,716	1 585,565	120,963	2,370 802	211 453	50,358	958,228
Real estate	507,883	6 808 864	264 690	406,632	1 858 176	320,444	4,386 693	177,773	267 861	1,133 167
Operators and lessors of buildings	25 317	856 507	43 619	166 406	−45 491	14,596	595 546	33,227	117 096	−40 021
Lessors, other than buildings	44 560	102 427	6 878	34 667	−31 063	23 121	49 680	2 083	17 765	−19 189
Real estate agents brokers, and managers	404 836	4 719,391	132 668	174 348	1,730,677	263 894	2 995 398	85 041	111 802	1 068 545
Subdividers and developers except cemeteries	8 566	461,999	31 915	15 747	−9,678	4 683	289 325	24 721	10 925	−4,397
Other real estate	24 604	668 540	49 610	15 464	213 731	14 150	456 744	32 701	10 273	126,229

Footnote at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	United States,[1] total					13 States, total				
Services	**2,939,969**	**51,304,464**	**7,622,771**	**2,201,498**	**17,159,208**	**1,617,030**	**33,431,535**	**4,965,564**	**1,365,406**	**11,083,425**
Hotels and other lodging places	79,211	1,817,430	227,108	279,763	21,563	38,688	888,902	124,874	132,908	−16,554
Motels, motor hotels, and tourist courts	42,186	1,214,963	165,870	190,777	27,996	20,923	621,231	91,304	92,784	1,258
Other lodging places	37,025	602,467	61,238	88,986	−6,433	17,765	267,671	33,570	40,124	−17,812
Personal services	607,120	6,672,953	1,353,886	336,075	1,683,915	359,285	4,157,265	825,354	209,131	1,027,815
Coin-operated laundries and dry cleaning	28,730	472,996	53,415	77,825	17,267	19,569	337,499	41,118	53,840	15,440
Other laundry, cleaning, and garment services	53,669	1,109,304	310,843	59,644	157,023	34,998	875,689	172,260	56,001	96,794
Photographic studios, portrait	33,268	496,702	51,216	27,211	62,761	18,728	298,018	38,815	13,381	49,967
Beauty shops	218,660	2,315,324	678,235	72,425	622,619	131,918	1,414,127	416,959	43,999	378,360
Barber shops	99,005	629,226	121,898	18,107	414,248	57,796	470,632	72,033	8,722	234,250
Other personal services	173,788	1,449,401	138,279	80,863	389,996	96,276	961,302	84,169	52,188	252,904
Business services	542,026	6,482,701	932,364	282,652	1,880,662	362,066	4,528,370	616,772	192,581	1,292,353
Advertising	23,221	610,617	43,001	10,051	101,028	16,182	481,732	36,028	7,986	75,091
Services to buildings	81,468	878,347	221,185	29,944	259,137	47,804	536,441	120,058	17,715	153,835
Management and public relations	136,073	1,437,584	81,141	39,779	663,712	92,928	1,000,661	53,772	25,464	446,636
Other business services	301,264	3,556,153	587,037	202,878	856,785	205,152	2,509,536	406,914	141,416	616,791
Automobile repair and services	178,704	5,355,322	953,640	216,663	696,618	107,161	3,553,911	687,635	143,514	445,434
Automobile repair shops	146,388	4,647,972	851,051	129,120	661,139	87,863	3,122,250	617,035	85,682	421,243
General automobile repair shops	87,510	2,461,559	385,628	73,352	331,394	51,384	1,618,867	284,064	48,379	206,298
Other automobile repair	58,878	2,186,413	455,423	55,768	329,745	36,479	1,503,383	332,951	37,303	214,945
Automobile parking and other services	32,316	707,350	102,589	87,543	35,479	19,298	431,661	70,600	57,832	24,191
Miscellaneous repair services	226,734	3,149,959	385,261	119,531	681,849	129,195	1,915,913	234,683	69,555	428,467
Amusement and recreation services, including motion pictures	296,647	2,903,659	318,727	250,016	167,898	155,293	1,906,448	206,386	155,604	73,630
Producers, orchestras, and entertainers	104,437	866,176	100,814	42,133	235,930	66,176	621,419	66,928	26,042	158,040
Other amusement and recreation services	152,210	2,037,483	217,913	207,883	−68,032	89,117	1,285,029	139,458	129,562	−84,410
Medical and health services	391,585	16,079,614	2,208,972	439,546	6,083,527	252,856	10,521,555	1,434,833	288,585	5,231,463
Offices of physicians	148,075	7,803,694	929,949	186,927	4,505,114	98,261	5,201,893	602,888	125,137	2,991,846
Offices of dentists	82,630	4,829,448	737,041	142,836	2,231,633	50,116	3,010,997	455,968	89,261	1,370,321
Other medical and health services	160,880	3,446,472	541,982	109,783	1,346,780	104,479	2,308,665	376,177	74,187	869,296
Legal services	152,792	4,407,486	544,019	101,175	2,256,926	103,295	3,030,377	375,273	64,827	1,526,996
Educational services	115,983	501,965	56,698	38,706	143,860	65,364	306,066	36,050	23,583	77,457
Engineering and architectural services	78,360	1,540,140	358,906	45,441	507,299	48,143	982,547	241,176	28,364	298,190
Accounting, auditing and bookkeeping services	147,227	1,481,960	258,191	54,499	886,109	94,762	1,004,133	166,979	33,162	476,538
Certified public accountants	25,991	564,090	111,541	17,893	274,824	17,183	397,797	66,739	12,001	201,137
Other accounting, auditing, and bookkeeping services	121,236	917,865	147,650	36,606	423,285	77,579	606,336	98,240	21,161	275,401
Other services	160,480	911,275	23,999	37,431	336,982	100,930	636,048	15,649	23,572	221,636
Nature of business not allocable	**80,665**	**1,087,648**	**64,605**	**46,455**	**204,920**	**41,575**	**526,910**	**23,883**	**20,469**	**114,602**

Footnote at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	California					Florida				
All industries	**1,080,579**	**35,358,866**	**4,421,510**	**1,088,931**	**4,541,844**	**368,020**	**10,141,849**	**1,191,413**	**404,073**	**1,435,969**
All nonfarm industries	**958,252**	**32,125,103**	**3,961,827**	**847,479**	**4,534,367**	**314,921**	**9,495,369**	**1,104,194**	**316,894**	**1,481,725**
Agriculture, forestry, and fishing	**183,839**	**3,884,300**	**597,031**	**277,988**	**227,984**	**62,767**	**619,347**	**170,600**	**100,042**	**—3,857**
Farms	122,327	3,233,765	459,883	241,452	107,477	53,099	646,480	67,219	84,179	—45,738
Field crop	11,465	743,903	83,113	69,630	69,403	5,874	95,670	17,132	7,495	1,419
Fruit, tree nut, and vegetable	51,344	1,294,573	299,573	80,168	243,134	16,034	260,548	32,154	24,232	31,727
Livestock	38,865	1,033,080	46,751	71,658	—191,348	20,055	144,003	13,801	31,442	—87,440
Animal specialty	10,794	31,608	3,328	6,840	—16,517	7,511	113,850	14,638	17,633	—7,168
Other	9,859	130,601	27,118	13,156	—17,195	3,825	32,409	9,494	3,377	—4,274
Animal services, except veterinary	12,262	79,320	7,953	9,157	—22,084	1,653	32,964	6,847	1,690	4,174
Landscape and horticultural services	19,315	271,370	38,401	11,689	88,428	3,526	51,197	(*)	1,921	11,828
Other agricultural services, forestry, and fishing	9,735	299,845	90,794	15,370	54,163	4,509	188,706	73,804	12,252	25,877
Mining	**2,979**	**81,028**	**5,969**	**4,142**	**—3,174**	**835**	**19,699**	**(*)**	**1,416**	**—1,685**
Oil and gas extraction	1,692	75,174	5,318	3,508	3,525	766	19,378	(*)	1,389	—1,206
Other mining	1,287	5,854	(*)	634	—6,699	(*)	(*)	(*)	(*)	(*)
Construction	**63,682**	**3,495,180**	**670,769**	**78,343**	**359,680**	**37,631**	**1,245,619**	**233,865**	**30,570**	**180,450**
General contractors and operative builders	17,753	1,458,736	217,725	27,568	103,861	7,208	507,261	76,124	12,349	53,241
Special trade contractors	44,360	1,911,475	435,325	45,944	247,444	26,766	675,492	154,293	16,779	115,539
Plumbing, heating, and air conditioning	4,780	356,127	79,583	7,906	34,591	1,572	116,481	20,119	2,244	4,856
Painting, paper hanging, and decorating	10 063	258,190	67,042	6,905	51,428	6,628	103,819	28,336	2,160	22 874
Electrical work	4,728	191,626	40,693	2,929	29,693	2,454	87,241	(*)	2,181	9,941
Masonry, stonework, tile setting, and plastering	4,921	334,436	75,006	4,980	39,709	3,991	118,499	31,610	1,890	25,720
Carpentering and flooring	8,612	213,167	54,145	5,046	26,895	8,713	100,117	14,467	2,383	34,544
Miscellaneous special trade contractors	11,256	557,929	118,856	18,178	65,128	3,408	149,335	44 569	5,921	17,604
Contractors not allocable	1,569	124,969	(*)	2,831	8,355	3,657	62,866	(*)	1,442	11,670
Manufacturing	**33,153**	**1,563,117**	**344,805**	**65,164**	**174,252**	**5,667**	**232,702**	**38,136**	**10,574**	**28,110**
Lumber and wood products, except furniture	2,931	205,349	43,038	16,221	20,182	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	7,158	271,481	42,015	12,953	29,636	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	5,435	275,496	64,058	13,123	47,874	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	17,629	810,791	195,694	22,867	76,560	3,055	182,718	27,499	5,821	21 835
Transportation, communication, electric, gas, and sanitary services	**30,631**	**1,137,293**	**136,461**	**79,036**	**143,596**	**12,766**	**370,282**	**55,064**	**36,755**	**32,474**
Local and interurban passenger transit	2,228	40,198	(*)	(*)	7,006	(*)	(*)	(*)	(*)	(*)
Trucking and warehousing	21,400	840,102	99,375	67,472	108,056	9,795	270,353	29,169	33,306	25,940
Other transportation	4,942	216,901	20,460	6,145	18,576	1,376	72,435	12,283	2,501	1,365
Communication, electric, gas, and sanitary services	2,061	40,092	3,734	3,788	9,958	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**252,363**	**15,609,956**	**1,302,663**	**166,790**	**1,066,532**	**63,634**	**4,454,224**	**294,479**	**64,556**	**354,623**
Wholesale trade	34,162	3,221,196	148,373	27 797	297,038	14,171	961,047	39,253	12,733	115,369
Motor vehicles and automotive equipment	1,848	196,086	13,053	1,989	11,151	(*)	(*)	(*)	(*)	(*)
Lumber and construction materials	602	88,152	3,987	996	10,222	(*)	(*)	(*)	(*)	(*)
Farm machinery and equipment	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other machinery, equipment, and supplies	3,020	340,356	29,789	2,809	38,022	1,772	91,208	(*)	(*)	12,889
Groceries and related products	3,807	875,792	33,904	4,639	37,818	1,875	312,154	15,029	2,806	21,414
Farm product raw materials	591	132,749	1,152	585	3,620	(*)	(*)	(*)	(*)	(*)
Other wholesale trade	24 113	1,544,654	64,008	16,333	191,630	9,246	398,795	13,794	6,317	68 113
Retail trade	217,070	12,316,449	1,149,589	158,213	768,518	54,081	3,349,036	248,010	48,719	209,669
Building materials, hardware, garden supply and mobile home dealers	5,044	514,531	50,908	7,323	50,638	2,588	159 445	14,342	2,982	5,744
Building materials and supply stores	1,829	227,590	20,520	2,655	25,608	(*)	(*)	(*)	(*)	(*)
Hardware stores	1,012	116,941	12,533	713	13,775	(*)	(*)	(*)	(*)	(*)
Retail nurseries, garden supply stores, and mobile home dealers	2,203	170,000	17,855	3,955	11,255	1,946	94 056	10,183	2,375	2,201
General merchandise stores	2,189	182,971	10,656	602	13,106	1,606	69,588	(*)	(*)	1,710
Food stores	15 432	2,136,563	158,834	19,653	107,822	4,701	555,668	28,590	8 151	22 918
Grocery stores	8,323	1,434,144	99,303	11,525	69 700	3,496	465,853	24,051	6,657	17 194
Other food stores	7,109	702,419	59,531	8,128	38,122	1,205	89 815	4,539	1,494	5,724
Automotive dealers and service stations	24,238	3,961,807	270,388	28 680	244,046	8,745	1,281,521	78 556	8,373	84 777
New and used car dealers	1,045	179,762	10,012	1,021	—65	(*)	(*)	(*)	(*)	(*)
Used car dealers	1 377	121,640	(*)	(*)	5,611	1,670	129,635	6 141	462	9 846
Gasoline service stations	14,856	3,030 518	194,879	19,003	209,031	6,404	1,020,173	59,626	6,529	63 858
Other automotive dealers	6 960	629,887	60,677	8,614	29,469	655	107,351	(*)	1,259	10 641
Apparel and accessory stores	9,546	624,224	63,346	7 072	42,526	2,077	70,658	6 891	772	1,487
Furniture and home furnishing stores	13,398	804,481	75,289	10,728	66,316	5,605	169,726	16 049	4,340	13,109
Eating places	20,068	1,382,132	269,495	30,972	96,425	6,205	228,423	32,730	7,914	14,312
Drinking places	7,356	307,015	64,906	8,603	13,137	3,610	158,026	19,027	2 481	14 902
Drug stores and proprietary stores	1,805	242,479	24,739	3,575	26 457	(*)	(*)	(*)	(*)	(*)
Liquor stores	1,995	478,665	26,249	4,513	27,049	(*)	(*)	(*)	(*)	(*)
Used merchandise stores	7,410	142,082	12 814	2,353	11,661	2,915	18,702	(*)	(*)	—900
Sporting goods and bicycle shops	3,531	165,982	11,340	1 993	10 783	(*)	(*)	(*)	(*)	(*)
Gift, novelty, and souvenir shops	2 114	73,880	6 914	2,044	4,027	1,388	30,562	(*)	(*)	1 990
Direct selling organizations	65,010	242,516	5,200	4,286	—3,253	12,133	69,032	(*)	1,067	8 832
Other retail trade	37 934	1,057,121	98 511	25 816	57,778	10,546	394,766	30,037	6 925	27 958
Wholesale and retail trade not allocable	1 151	72,313	(*)	(*)	2 976	5,582	144,141	7,216	3,106	29,585
Finance, insurance and real estate	**109,437**	**1,677,443**	**76,476**	**73,560**	**467,700**	**44,071**	**593,671**	**22,059**	**36,062**	**193,629**
Finance	3,871	127,312	7,433	1,894	28,273	1,826	31,381	(*)	830	8 671
Security, commodity brokers, and services	2,781	75,656	2,846	1 279	14,791	1,010	11,704	—	(*)	4,883
Other finance	1,090	51,656	(*)	615	13,482	816	19,677	(*)	578	3,788
Insurance agents, brokers, and service	22 892	406 715	38 406	11,240	158 840	7,633	142,419	9,758	3 753	51 137
Real estate	82,674	1 143 416	30 639	60,446	280 587	34,612	419,871	11,956	31,479	133 821
Operators and lessors of buildings	1 497	107 306	5 044	21,294	1,281	3,600	61,223	3,118	17,044	—9,323
Lessors, other than buildings	2 541	10 348	(*)	3 104	—3 435	558	2,053	(*)	276	815
Real estate agents, brokers, and managers	75 894	902 887	19 997	33 569	279 500	29 666	323,575	3 404	12,976	135,491
Subdividers and developers, except cemeteries	1 613	81,305	1 806	1 857	—4 227	227	24,917	5 356	696	2,811
Other real estate	1 129	41,570	(*)	(*)	7 468	561	8 103	(*)	(*)	4,027

Footnote at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	California					Florida				
Services	421,269	7,672,808	1,287,070	324,876	2,199,338	117,887	2,289,824	376,404	123,553	645,993
Hotels and other lodging places	6,203	174,189	21,678	22,073	—4,653	6,015	164,078	22,760	29,332	—8,496
Motels, motor hotels, and tourist courts	3,956	124,162	13,905	15,122	—1,334	3,554	99,908	15,562	21,299	—4,009
Other lodging places	2,247	50,027	7,773	6,951	—9,519	2,461	64,170	7,198	8,033	—4,487
Personal services	68,670	834,664	204,170	45,373	142,019	19,846	237,003	59,581	10,735	56,929
Coin-operated laundries and dry cleaning	5,139	83,337	(*)	14,690	1,628	(*)	(*)	(*)	(*)	(*)
Other laundry, cleaning, and garment services	8,733	183,639	44,107	11,868	15,236	2,477	30,067	(*)	1,926	3,862
Photographic studios, portrait	2,416	65,652	(*)	3,554	5,301	(*)	(*)	(*)	(*)	(*)
Beauty shops	18,965	294,364	112,565	7,168	59,749	5,403	104,081	36,131	2,667	26,835
Barber shops	7,844	88,933	24,874	1,756	30,976	3,270	28,912	(*)	1,374	11,556
Other personal services	25,573	118,739	8,037	6,337	29,129	5,369	49,517	5,405	2,355	10,862
Business services	105,991	1,293,714	206,035	55,252	327,426	26,206	355,947	47,595	21,804	81,963
Advertising	4,570	146,738	12,227	2,038	14,591	1,306	(*)	(*)	(*)	4,916
Services to buildings	14,403	184,190	44,485	5,306	40,223	3,942	28,731	(*)	1,918	13,012
Management and public relations	30,350	320,538	20,715	5,589	137,247	5,267	69,776	(*)	1,265	27,072
Other business services	60,668	642,248	128,608	38,319	135,365	15,691	210,534	39,507	17,542	36,963
Automobile repair and services	18,260	894,264	204,778	31,302	105,516	5,564	184,303	33,083	10,964	21,412
Automobile repair shops	13,019	719,656	169,875	18,862	97,834	4,748	170,501	32,399	5,259	22,776
General automobile repair shops	6,123	459,031	102,767	13,798	56,659	1,833	50,427	(*)	(*)	6,692
Other automobile repair	4,896	260,625	67,108	5,064	39,175	2,915	120,074	27,970	4,308	16,084
Automobile parking and other services	5,241	174,608	34,903	12,440	7,682	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	25,453	474,940	69,906	18,770	105,654	9,886	136,529	14,519	6,380	26,073
Amusement and recreation services, including motion pictures	43,502	548,144	47,536	45,758	—1,612	9,377	168,351	36,517	10,307	—105
Producers, orchestras, and entertainers	17,551	150,283	9,837	6,730	37,358	3,518	70,067	(*)	1,273	13,085
Other amusement and recreation services	25,951	397,861	37,699	39,028	—38,970	5,859	98,284	14,060	9,034	—13,190
Medical and health services	51,194	2,350,538	339,347	64,337	1,059,251	15,866	645,108	88,690	20,552	296,575
Offices of physicians	17,766	1,085,943	134,240	22,686	588,610	6,205	309,321	36,038	8,170	168,662
Offices of dentists	9,948	765,417	127,565	21,657	304,332	3,234	210,113	33,326	8,139	85,222
Other medical and health services	23,480	499,178	77,542	19,994	166,309	6,447	125,674	19,326	4,243	42,691
Legal services	19,238	630,248	93,013	14,269	278,910	4,717	178,795	27,269	5,609	93,126
Educational services	14,409	94,570	12,676	7,358	12,344	4,241	16,299	(*)	1,091	4,990
Engineering and architectural services	10,792	153,865	31,713	5,081	35,004	2,699	116,084	34,716	2,289	36,760
Accounting, auditing, and bookkeeping services	20,299	242,522	53,262	7,243	89,822	7,474	62,324	8,703	2,027	28,101
Certified public accountants	2,464	57,946	10,365	1,404	28,791	680	18,655	(*)	(*)	8,393
Other accounting, auditing, and bookkeeping services	17,835	184,576	42,897	5,845	61,031	6,794	43,669	4,253	1,619	19,708
Other services	33,258	181,150	2,956	8,054	49,857	5,976	25,003	667	2,463	6,663
Nature of business not allocable	3,406	37,741	(*)	1,332	3,956	2,442	16,481	(*)	541	6,432

Footnote at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Georgia					Illinois				
All industries	213,723	7,255,738	735,462	321,757	819,373	552,009	18,070,164	1,464,846	854,680	3,215,850
All nonfarm industries	159,689	6,210,057	662,408	174,875	753,235	360,478	13,652,987	1,342,424	361,991	2,096,666
Agriculture, forestry, and fishing	58,208	1,112,671	93,073	151,351	75,548	197,932	4,584,755	152,542	504,876	1,141,307
Farms	54,034	1,045,681	73,054	146,882	66,138	191,531	4,417,197	122,422	492,689	1,117,164
Field crop	18,199	475,656	42,259	52,756	33,520	137,388	2,995,846	68,620	325,272	1,042,141
Fruit, tree nut, and vegetable	8,908	176,553	4,667	25,784	41,582	1,848	42,492	7,981	4,749	−2,211
Livestock	19,808	367,144	22,514	61,114	5,166	43,904	1,327,036	41,368	152,433	85,030
Animal specialty	(*)	(*)	(*)	(*)	(*)	5,150	10,411	1,282	8,080	−14,059
Other	7,720	16,494	2,707	6,065	−13,232	3,238	41,410	3,171	4,155	6,263
Animal services, except veterinary	1,350	24,400	9,200	1,071	166	2,106	15,447	(*)	2,313	−2,716
Landscape and horticultural services	(*)	(*)	(*)	(*)	(*)	2,246	89,927	(*)	5,338	9,276
Other agricultural services, forestry, and fishing	1,908	31,670	6,850	2,773	5,932	2,049	62,184	5,355	4,536	17,583
Mining	288	10,541	(*)	706	2,414	2,511	140,149	11,461	8,926	13,591
Oil and gas extraction	132	2,424	—	136	−57	2,465	116,021	7,314	5,257	10,740
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	22,745	987,417	200,721	36,453	98,799	36,978	1,435,570	292,759	40,636	210,523
General contractors and operative builders	3,261	493,402	72,694	13,076	19,657	8,667	608,394	116,077	12,922	60,495
Special trade contractors	18,227	480,727	126,575	21,664	76,360	27,459	618,904	175,413	27,659	146,652
Plumbing, heating, and air conditioning	1,439	122,139	28,881	2,702	8,722	3,139	156,636	22,243	2,625	21,263
Painting, paper hanging, and decorating	3,879	108,108	39,042	3,143	20,299	4,588	113,931	39,146	3,374	21,829
Electrical work	(*)	(*)	(*)	(*)	(*)	2,667	118,989	19,275	3,105	23,306
Masonry, stonework, tile setting, and plastering	2,629	61,997	(*)	(*)	11,913	2,097	117,897	47,930	2,212	15,786
Carpentering and flooring	5,847	63,773	(*)	1,452	19,937	8,232	87,756	10,504	2,140	31,817
Miscellaneous special trade contractors	3,648	74,944	14,712	11,739	8,202	6,636	223,695	36,315	14,203	32,851
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	2,873	149,075	24,159	11,269	21,869	9,379	471,250	80,585	20,905	67,467
Lumber and wood products, except furniture	1,573	66,143	14,803	9,910	12,320	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	3,075	102,297	16,579	4,674	17,539
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	2,092	135,377	20,163	7,995	20,468
Other manufacturing industries	1,284	73,924	7,544	1,154	8,666	3,115	194,036	42,314	3,833	23,513
Transportation, communication, electric, gas, and sanitary services	5,765	159,351	19,701	16,141	11,016	14,280	489,457	59,664	48,009	56,592
Local and interurban passenger transit	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Trucking and warehousing	4,262	141,296	16,213	16,215	11,151	9,832	381,462	47,110	35,569	49,540
Other transportation	(*)	(*)	(*)	(*)	(*)	1,394	46,871	900	1,819	1,532
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	1,640	52,721	(*)	(*)	7,143
Wholesale and retail trade	52,916	3,601,032	238,835	40,399	222,774	108,357	7,624,046	504,047	92,894	563,608
Wholesale trade	6,997	779,369	37,580	12,173	81,795	15,191	2,208,867	69,758	21,536	164,334
Motor vehicles and automotive equipment	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Lumber and construction materials	(*)	(*)	(*)	(*)	(*)	549	28,643	(*)	(*)	−411
Farm machinery and equipment	(*)	(*)	(*)	(*)	(*)	766	226,633	11,134	2,797	13,866
Other machinery, equipment, and supplies	(*)	(*)	(*)	(*)	(*)	1,225	153,013	7,526	1,708	21,009
Groceries and related products	591	119,260	3,294	754	8,718	2,056	467,600	12,391	2,790	20,643
Farm product raw materials	42	81,044	863	446	1,702	810	594,590	4,058	2,245	6,768
Other wholesale trade	5,270	436,999	27,685	9,251	53,392	9,353	710,480	31,130	10,525	98,053
Retail trade	43,201	2,735,718	193,967	26,490	137,667	91,627	5,368,869	431,829	69,542	397,500
Building materials, hardware, garden supply and mobile home dealers	1,952	96,402	8,013	1,038	6,051	2,332	259,920	23,496	4,678	26,220
Building materials and supply stores	(*)	(*)	(*)	(*)	(*)	689	94,821	(*)	(*)	13,715
Hardware stores	(*)	(*)	(*)	(*)	(*)	779	121,014	(*)	(*)	10,862
Retail nurseries, garden supply stores, and mobile home dealers	(*)	(*)	(*)	(*)	(*)	864	44,085	(*)	1,346	1,643
General merchandise stores	2,645	141,017	(*)	1,314	7,295	1,559	60,530	(*)	(*)	6,488
Food stores	5,724	592,800	26,995	5,220	27,215	7,621	839,206	47,744	5,963	37,935
Grocery stores	5,447	543,844	20,046	4,812	24,606	5,665	705,525	34,888	4,413	30,951
Other food stores	(*)	(*)	(*)	(*)	(*)	1,956	133,681	12,856	1,550	6,984
Automotive dealers and service stations	6,778	1,052,798	67,569	7,162	45,072	8,275	1,775,996	114,374	13,335	111,347
New and used car dealers	133	82,695	6,472	405	−1,089	139	152,763	8,102	568	4,019
Used car dealers	2,035	93,845	(*)	(*)	−1,926	637	101,267	(*)	654	6,097
Gasoline service stations	5,867	763,919	46,623	5,814	39,739	6,087	1,336,583	90,149	6,726	94,038
Other automotive dealers	952	(*)	(*)	(*)	5,328	1,412	185,383	11,804	3,387	7,193
Apparel and accessory stores	1,500	110,907	(*)	726	9,542	4,672	270,703	22,144	2,359	26,495
Furniture and home furnishings stores	2,373	201,628	16,489	2,607	9,871	4,944	334,447	31,969	4,309	30,313
Eating places	2,257	139,971	25,197	2,670	9,341	9,401	395,633	70,377	10,034	26,724
Drinking places	(*)	(*)	(*)	(*)	(*)	6,526	321,902	31,520	6,070	30,113
Drug stores and proprietary stores	(*)	(*)	(*)	(*)	(*)	1,390	137,267	19,435	(*)	14,664
Liquor stores	542	82,656	4,935	639	673	1,616	178,266	10,055	1,095	5,111
Used merchandise stores	(*)	(*)	(*)	(*)	(*)	4,115	45,454	(*)	1,535	3,208
Sporting goods and bicycle shops	(*)	(*)	(*)	(*)	(*)	1,702	75,776	(*)	1,366	5,168
Gift, novelty, and souvenir shops	—	(*)	—	—	—	853	36,560	(*)	(*)	1,323
Direct selling organizations	9,105	42,142	(*)	407	5,685	23,452	88,481	(*)	1,927	20,679
Other retail trade	4,551	175,462	18,979	2,946	7,696	13,167	546,728	48,018	13,909	51,722
Wholesale and retail trade not allocable	2,718	85,945	(*)	(*)	3,312	1,539	46,312	(*)	(*)	1,974
Finance, insurance, and real estate	14,684	279,250	19,915	18,367	50,963	37,244	658,260	25,323	25,208	230,312
Finance	(*)	(*)	(*)	(*)	(*)	1,356	89,164	367	221	20,611
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	1,326	87,724	367	221	20,261
Other finance	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)
Insurance agents, brokers, and service	3,810	93,975	7,942	1,414	33,734	11,905	191,261	12,385	1,027	50,822
Real estate	10,467	178,526	11,964	16,879	15,810	23,983	377,835	12,571	21,960	118,879
Operators and lessors of buildings	925	31,318	(*)	10,264	−4,172	978	41,135	(*)	174	1,321
Lessors, other than buildings	362	934	(*)	810	−1,846	1,862	2,448	—	654	−2
Real estate agents, brokers, and managers	8,345	94,497	7,466	3,980	25,283	18,643	205,784	2,618	11,099	89,996
Subdivders and developers, except cemeteries	495	23,749	2,016	1,053	−5,920	480	23,718	(*)	1	1,528
Other real estate	(*)	(*)	(*)	(*)	(*)	2,022	104,750	6,965	2,741	24,311

Footnote at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Georgia					Illinois				
Services	54,904	933,418	135,011	41,937	330,624	143,092	2,652,212	338,043	113,079	926,481
Hotels and other lodging places	712	21,139	(*)	(*)	—245	2,029	81,215	14,552	13,796	314
Motels, motor hotels, and tourist courts	(*)	(*)	(*)	(*)	(*)	811	37,948	(*)	(*)	5,136
Other lodging places	(*)	(*)	(*)	(*)	(*)	1,218	43,267	(*)	10,106	—4,822
Personal services	14,293	134,869	34,245	7,268	28,141	32,653	310,637	39,683	14,143	92,263
Coin-operated laundries and dry cleaning	(*)	(*)	(*)	(*)	(*)	1,233	14,629	(*)	2,395	2,589
Other laundry, cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	2,335	44,570	(*)	2,108	6,924
Photographic studios, portrait	(*)	(*)	(*)	(*)	(*)	2,077	36,492	(*)	1,406	12,068
Beauty shops	5,757	32,004	(*)	1,770	9,332	14,819	96,037	13,218	3,820	31,996
Barber shops	3,071	25,551	(*)	(*)	12,040	3,750	29,898	4,402	526	15,561
Other personal services	3,585	13,782	(*)	1,334	4,936	8,439	89,011	7,947	3,886	20,135
Business services	11,041	109,676	6,761	7,242	36,420	28,007	418,842	56,061	14,246	100,892
Advertising	(*)	(*)	(*)	(*)	(*)	1,580	70,303	(*)	(*)	11,718
Services to buildings	(*)	(*)	(*)	(*)	(*)	2,359	15,946	(*)	(*)	6,038
Management and public relations	2,142	25,803	(*)	(*)	15,031	8,376	70,744	3,329	2,407	25,993
Other business services	6,630	47,702	(*)	5,325	13,266	15,692	261,849	48,283	10,627	57,143
Automobile repair and services	5,162	110,899	16,021	8,048	9,089	7,068	210,265	36,103	13,494	28,635
Automobile repair shops	4,690	103,277	15,883	3,853	6,830	5,176	154,013	23,170	4,709	25,621
General automobile repair shops	3,283	83,700	13,527	2,871	6,980	2,365	57,380	(*)	2,088	11,950
Other automobile repair	1,407	19,577	(*)	982	1,850	2,811	96,633	16,619	2,621	13,671
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	1,892	56,252	(*)	8,785	3,014
Miscellaneous repair services	4,620	58,735	5,657	2,144	14,136	10,844	176,580	17,260	7,209	51,163
Amusement and recreation services, including motion pictures	3,379	24,361	(*)	3,038	1,139	12,624	165,398	15,730	12,490	10,238
Producers, orchestras, and entertainers	1,339	16,144	(*)	(*)	5,622	6,464	73,425	(*)	3,258	12,554
Other amusement and recreation services	2,040	8,217	(*)	2,236	—4,483	6,160	91,973	9,268	9,234	—2,316
Medical and health services	6,162	323,036	51,087	7,546	178,829	19,354	769,384	91,029	25,037	392,540
Offices of physicians	2,556	167,521	22,267	3,646	103,363	7,439	357,307	43,076	9,194	205,041
Offices of dentists	1,664	99,842	16,119	2,374	50,534	4,305	206,903	23,760	6,392	98,368
Other medical and health services	1,942	55,673	(*)	(*)	24,932	7,610	205,174	24,193	7,451	89,131
Legal services	2,215	66,239	6,805	1,746	31,352	9,744	311,130	29,993	5,334	162,937
Educational services	2,292	5,217	(*)	960	2,215	4,901	27,855	(*)	1,341	8,499
Engineering and architectural services	1,713	35,840	(*)	841	11,986	2,533	46,949	15,485	580	15,240
Accounting, auditing, and bookkeeping services	1,828	16,976	(*)	(*)	6,165	6,729	75,125	13,255	2,762	38,762
Certified public accountants	(*)	(*)	(*)	—	(*)	893	34,470	(*)	1,809	13,188
Other accounting, auditing, and bookkeeping services	1,822	16,761	(*)	(*)	6,138	5,836	40,655	(*)	953	25,574
Other services	1,486	16,431	(*)	(*)	9,397	6,606	58,832	3,423	2,647	24,998
Nature of business not allocable	1,340	22,783	(*)	(*)	5,366	2,236	14,463	(*)	(*)	5,749

Footnote at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Indiana					Michigan				
All industries	**322,724**	**8,977,795**	**665,105**	**454,350**	**1,375,132**	**348,005**	**11,518,683**	**1,196,510**	**500,626**	**1,826,140**
All nonfarm industries	**182,422**	**6,245,961**	**598,525**	**160,219**	**914,211**	**261,798**	**9,893,119**	**1,076,543**	**266,916**	**1,458,146**
Agriculture, forestry, and fishing	**143,454**	**2,753,090**	**67,559**	**295,731**	**465,301**	**90,563**	**1,669,902**	**135,156**	**217,335**	**174,051**
Farms	140,302	2,731,834	66,580	294,131	460,921	86,207	1,625,564	119,967	211,710	187,994
Field crop	80,582	1,352,116	34,752	159,658	371,420	37,987	778,597	28,503	110,801	152,281
Fruit, tree nut, and vegetable	1,741	(*)	(*)	(*)	2,975	11,413	279,009	53,017	26,626	58,597
Livestock	41,886	1,324,764	31,162	125,936	78,648	20,357	552,214	37,004	62,090	−19,038
Animal specialty	2,867	5,029	268	1,629	−1,897	4,706	(*)	(*)	1,999	−10,132
Other	13,226	37,522	138	6,303	9,775	11,744	12,603	(*)	10,194	−13,714
Animal services, except veterinary	(*)	(*)	(*)	(*)	(*)	1,741	3,412	(*)	1,243	−3,446
Landscape and horticultural services	2,143	6,257	241	782	1,645	1,959	57,552	(*)	3,899	6,869
Other agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	**928**	**15,606**	**977**	**796**	**3,279**	**1,197**	**40,756**	**(*)**	**4,463**	**3,608**
Oil and gas extraction	773	14,232	648	748	2,580	943	17,026	(*)	1,253	1,592
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	**22,739**	**806,364**	**130,366**	**20,740**	**119,495**	**34,056**	**1,197,550**	**186,271**	**41,619**	**184,007**
General contractors and operative builders	3,385	343,971	39,728	3,513	18,765	4,993	423,932	56,613	9,683	40,637
Special trade contractors	17,587	414,961	87,599	15,654	87,860	26,089	679,162	119,838	25,374	126,826
Plumbing, heating, and air conditioning	3,006	127,328	34,822	3,304	18,782	2,876	106,003	15,059	4,416	14,993
Painting, paper hanging, and decorating	2,292	12,711	(*)	(*)	4,937	2,801	31,807	(*)	(*)	12,564
Electrical work	1,753	43,310	(*)	(*)	8,682	2,295	64,505	(*)	1,009	10,235
Masonry, stonework, tile setting, and plastering	1,677	31,574	(*)	(*)	11,202	3,846	147,115	48,860	2,349	21,330
Carpentering and flooring	4,789	72,198	(*)	1,790	22,936	7,887	108,291	11,228	3,084	31,943
Miscellaneous special trade contractors	4,070	127,840	23,203	8,164	21,321	6,384	221,441	30,012	14,097	35,761
Contractors not allocable	1,767	47,452	(*)	(*)	12,870	2,974	94,456	11,820	6,562	16,544
Manufacturing	**4,179**	**143,465**	**27,214**	**6,270**	**20,733**	**7,926**	**372,660**	**72,340**	**16,317**	**59,653**
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	1,280	40,625	(*)	2,770	8,964
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	1,650	118,169	(*)	5,409	13,037
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	1,662	59,046	(*)	3,570	20,743
Other manufacturing industries	1,925	38,041	8,971	1,933	5,879	3,334	155,020	15,599	4,568	18,909
Transportation, communication, electric, gas, and sanitary services	**10,422**	**221,835**	**26,940**	**25,905**	**30,754**	**11,255**	**261,960**	**30,122**	**40,309**	**28,112**
Local and interurban passenger transit	1,898	9,920	342	1,597	4,570	(*)	(*)	(*)	(*)	(*)
Trucking and warehousing	7,480	184,481	26,275	21,778	24,076	7,881	220,551	18,685	36,789	23,126
Other transportation	(*)	(*)	(*)	(*)	(*)	1,289	46,556	9,113	1,580	3,289
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	1,406	8,127	(*)	(*)	481
Wholesale and retail trade	**52,945**	**3,559,008**	**208,956**	**43,190**	**236,746**	**77,664**	**5,667,540**	**416,766**	**77,649**	**421,509**
Wholesale trade	6,633	1,003,198	33,510	9,493	66,096	13,179	1,181,800	65,797	15,570	147,602
Motor vehicles and automotive equipment	(*)	(*)	(*)	(*)	(*)	731	59,933	(*)	(*)	8,395
Lumber and construction materials	(*)	(*)	(*)	(*)	(*)	840	(*)	(*)	(*)	11,583
Farm machinery and equipment	414	120,302	5,777	704	10,257	162	82,690	4,484	516	6,804
Other machinery, equipment, and supplies	(*)	(*)	(*)	(*)	(*)	2,222	124,027	(*)	1,583	24,499
Groceries and related products	782	149,025	(*)	1,126	7,355	1,296	255,095	8,634	1,949	12,192
Farm product raw materials	432	317,976	7,434	2,164	2,786	(*)	(*)	(*)	(*)	(*)
Other wholesale trade	4,216	349,866	13,298	4,576	33,725	7,880	536,833	15,766	7,321	85,242
Retail trade	40,781	2,403,442	172,934	32,769	155,074	62,591	4,414,254	350,564	61,267	269,134
Building materials, hardware, garden supply, and mobile home dealers	1,139	78,458	7,358	1,531	13,712	2,730	195,246	14,505	3,132	13,804
Building materials and supply stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hardware stores	(*)	(*)	(*)	(*)	(*)	1,265	95,636	(*)	(*)	10,528
Retail nurseries, garden supply stores, and mobile home dealers	(*)	(*)	(*)	(*)	(*)	1,017	78,728	3,261	1,912	115
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	2,853	447,199	24,837	3,820	15,738	4,967	819,794	53,329	7,783	24,515
Grocery stores	1,966	386,260	21,182	3,180	11,918	3,339	666,003	37,351	6,002	18,775
Other food stores	(*)	(*)	(*)	(*)	(*)	1,628	153,791	15,978	1,781	5,740
Automotive dealers and service stations	5,434	867,332	51,123	5,285	40,881	8,821	1,602,725	89,939	13,234	79,130
New and used car dealers	249	156,914	8,804	1,005	4,526	246	78,939	3,449	351	−335
Gasoline service stations	825	101,994	(*)	(*)	1,408	875	204,567	(*)	1,488	2,704
Other automotive dealers	3,246	557,088	36,084	2,887	29,647	5,963	1,176,208	70,747	8,154	76,111
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	1,737	145,010	12,492	3,241	650
Apparel and accessory stores	1,727	93,694	8,298	1,253	6,411	1,363	112,612	10,549	841	6,730
Furniture and home furnishings stores	1,649	85,666	(*)	1,007	8,233	4,197	347,019	40,936	4,790	28,479
Eating places	2,359	119,464	24,030	3,077	7,663	5,638	188,989	39,721	6,571	14,785
Drinking places	(*)	(*)	(*)	(*)	(*)	4,374	326,208	51,348	10,801	31,981
Drug stores and proprietary stores	(*)	(*)	(*)	(*)	(*)	761	201,302	(*)	1,790	12,060
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Used merchandise stores	2,029	9,946	(*)	(*)	−398	1,480	23,681	(*)	(*)	4,112
Sporting goods and bicycle shops	(*)	(*)	(*)	(*)	(*)	1,604	47,562	(*)	(*)	1,999
Gift, novelty, and souvenir shops	1,286	28,012	(*)	(*)	−738	(*)	(*)	(*)	(*)	(*)
Direct selling organizations	11,582	39,598	(*)	467	2,485	15,887	119,453	(*)	1,564	13,740
Other retail trade	6,586	267,100	23,782	10,021	28,841	8,636	294,671	31,090	8,229	33,126
Wholesale and retail trade not allocable	5,531	152,368	(*)	928	15,576	1,894	71,486	(*)	812	4,773
Finance, insurance, and real estate	**16,045**	**223,837**	**17,496**	**5,069**	**85,087**	**24,524**	**342,530**	**19,757**	**15,611**	**106,755**
Finance	251	(*)	(*)	(*)	1,205	321	5,635	(*)	(*)	2,326
Security, commodity brokers and services	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and services	7,473	128,719	13,585	2,282	45,824	6,619	131,436	9,290	2,222	45,070
Real estate	8,321	88,504	3,903	2,650	38,058	17,584	205,459	10,302	13,350	61,399
Operators and lessors of buildings	(*)	(*)	(*)	(*)	(*)	354	47,548	(*)	6,530	−1,538
Lessors other than buildings	345	847	(*)	(*)	140	796	702	—	(*)	−919
Real estate agents, brokers, and managers	6,891	70,557	1,929	1,665	29,772	15,239	132,350	1,117	6,031	19,318
Subdivided and developers, except cemetenes	(*)	(*)	—	(*)	(*)	439	19,117	(*)	(*)	2,355
Other real estate	1,023	14,195	(*)	(*)	9,406	(*)	(*)	—	(*)	(*)

Footnote at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Indiana					Michigan				
Services	**67,615**	**1,177,179**	**179,690**	**53,399**	**397,175**	**98,621**	**1,906,943**	**322,203**	**86,514**	**642,068**
Hotels and other lodging places	1,786	36,587	3,001	6,210	1,376	4,261	56,102	6,223	11,173	−2,453
Motels, motor hotels, and tourist courts	895	29,334	(*)	5,061	1,724	2,667	34,202	3,668	7,691	−2,668
Other lodging places	(*)	(*)	(*)	(*)	(*)	1,614	21,900	(*)	3,282	415
Personal services	17,477	175,025	38,011	7,622	56,243	24,785	308,890	69,754	14,510	62,078
Coin-operated laundries and dry cleaning	(*)	(*)	(*)	(*)	(*)	2,046	64,416	(*)	7,354	6,005
Other laundry, cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Photographic studios, portrait	(*)	(*)	(*)	(*)	(*)	2,055	11,954	(*)	617	1,401
Beauty shops	8,307	78,848	18,458	2,421	29,050	7,715	122,650	48,012	3,693	25,092
Barber shops	3,235	24,283	(*)	478	14,186	5,017	38,334	(*)	530	27,046
Other personal services	3,710	32,666	(*)	2,586	9,087	7,271	66,669	(*)	1,952	21,687
Business services	10,101	141,634	14,356	5,881	45,445	15,809	226,183	43,046	16,032	75,399
Advertising	(*)	(*)	(*)	(*)	(*)	1,410	23,836	(*)	(*)	9,639
Services to buildings	2,161	11,907	(*)	(*)	6,696	1,932	26,305	(*)	(*)	5,618
Management and public relations	2,232	34,838	(*)	780	9,387	4,158	26,026	(*)	672	16,949
Other business services	5,005	76,722	12,120	4,602	24,496	8,308	150,016	34,534	15,479	42,793
Automobile repair and services	5,877	146,389	23,618	7,804	15,494	6,011	233,188	33,960	7,574	37,359
Automobile repair shops	4,438	105,950	20,517	2,617	15,540	5,061	224,526	32,985	6,010	37,012
General automobile repair shops	2,614	44,768	(*)	(*)	6,470	2,903	105,008	14,466	4,274	17,114
Other automobile repair	1,824	61,182	(*)	1,270	9,070	2,158	119,518	18,499	1,736	19,898
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	950	8,662	(*)	(*)	347
Miscellaneous repair services	5,598	62,772	(*)	805	13,055	6,351	140,402	13,510	5,475	29,628
Amusement and recreation services, including motion pictures	5,926	38,048	4,543	4,938	−5,902	7,794	77,518	13,113	7,011	2,565
Producers, orchestras, and entertainers	2,232	5,685	—	710	−179	3,268	25,124	(*)	941	7,079
Other amusement and recreation services	3,694	33,363	4,543	4,228	−5,723	4,525	52,394	6,841	6,070	−4,514
Medical and health services	6,925	442,935	76,556	14,852	209,833	12,814	564,585	77,661	14,556	283,243
Offices of physicians	3,265	208,092	27,785	4,760	122,931	4,568	267,056	37,191	6,582	151,211
Offices of dentists	1,857	118,804	17,470	3,988	62,412	3,032	167,199	28,021	4,450	61,008
Other medical and health services	1,803	116,039	31,301	6,104	24,490	5,214	130,330	12,445	3,524	61,024
Legal services	2,265	57,982	6,016	1,012	34,597	4,265	140,315	19,280	3,238	72,600
Educational services	3,589	11,125	(*)	867	3,057	2,892	10,908	—	447	6,330
Engineering and architectural services	1,456	20,016	(*)	804	6,502	3,631	89,273	41,322	2,883	12,600
Accounting, auditing, and bookkeeping services	3,338	31,321	(*)	2,275	14,335	5,313	40,696	3,666	961	24,511
Certified public accountants	(*)	(*)	—	38	(*)	537	15,644	(*)	(*)	6,643
Other accounting, auditing, and bookkeeping services	3,302	31,111	(*)	2,237	14,543	4,776	25,052	(*)	787	15,868
Other services	3,267	12,345	—	329	3,140	2,675	18,883	(*)	634	6,208
Nature of business not allocable	**4,387**	**77,181**	**(*)**	**3,250**	**16,562**	**2,198**	**18,642**	**(*)**	**(*)**	**4,337**

Footnote at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Missouri					New Jersey				
All industries	361,615	9,124,265	686,733	486,715	1,051,600	213,933	7,135,876	733,218	200,369	1,322,162
All nonfarm industries	199,977	6,196,811	602,629	162,393	940,186	204,549	7,025,137	718,910	186,547	1,371,083
Agriculture, forestry, and fishing	164,834	2,975,374	95,055	326,835	121,126	14,823	189,323	26,750	20,022	—39,896
Farms	161,638	2,925,454	86,104	324,322	111,614	9,364	110,739	14,308	13,622	—46,921
Field crop	60,737	1,168,316	37,727	135,114	209,379	4,729	59,868	5,786	7,687	—42,542
Fruit, tree nut, and vegetable	(*)	(*)	(*)	(*)	(*)	2,069	15,181	(*)	(*)	—1,926
Livestock	69,642	1,722,975	45,731	180,507	—67,860	731	30,331	2,473	3,262	—445
Animal specialty	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other	8,119	7,359	(*)	3,353	—8,642	1,671	(*)	(*)	1,693	—3,157
Animal services, except veterinary	(*)	(*)	(*)	(*)	(*)	1,469	4,502	(*)	1,400	—5,082
Landscape and horticultural services	(*)	(*)	(*)	(*)	(*)	3,063	59,897	(*)	4,060	11,956
Other agricultural services, forestry and fishing	1,617	37,070	(*)	1,728	8,152	957	14,185	(*)	(*)	2,151
Mining	2,984	16,432	—	1,557	3,118	473	9,774	(*)	644	—573
Oil and gas extraction	2,084	16,432	—	1,557	3,118	439	5,799	—	471	—514
Other mining	—	—	—	—	—	(*)	(*)	(*)	(*)	(*)
Construction	28,794	893,924	146,257	33,467	128,706	23,749	705,344	108,030	26,069	124,713
General contractors and operative builders	6,963	448,480	71,005	11,519	33,333	3,461	203,296	25,613	6,569	16,394
Special trade contractors	21,525	434,666	77,252	21,968	96,653	19,482	483,082	80,971	18,063	101,005
Plumbing, heating, and air conditioning	1,774	45,403	(*)	1,194	9,861	3,315	67,228	(*)	1,743	22,651
Painting, paper hanging, and decorating	3,405	21,817	(*)	(*)	11,438	2,903	53,528	(*)	1,342	16,656
Electrical work	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	2,425	60,190	26,757	(*)	14,925	2,292	72,661	(*)	(*)	9,293
Carpentering and flooring	8,134	78,096	(*)	1,686	22,350	4,279	65,533	(*)	1,395	18,736
Miscellaneous special trade contractors	4,916	214,544	37,950	17,035	33,392	5,286	161,342	35,948	10,895	22,994
Contractors not allocable	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	4,376	218,239	37,186	8,971	30,267	5,548	211,335	52,842	9,734	35,018
Lumber and wood products, except furniture	1,501	72,423	8,003	3,961	8,315	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	1,545	61,444	13,518	4,309	12,656
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	1,676	86,135	15,102	2,902	7,590	3,018	129,412	37,336	3,486	18,353
Transportation, communication, electric, gas, and sanitary services	10,481	291,285	29,737	21,306	34,668	8,032	197,902	25,965	18,879	41,241
Local and interurban passenger transit	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Trucking and warehousing	6,169	270,519	25,483	19,336	33,597	5,004	142,329	18,964	14,285	27,508
Other transportation	(*)	(*)	(*)	(*)	(*)	1,605	41,268	(*)	2,821	6,245
Communication, electric, gas and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	60,350	3,392,820	211,124	40,741	253,693	49,944	3,356,983	223,120	40,092	306,510
Wholesale trade	7,769	774,858	21,775	6,885	66,714	11,945	713,111	56,488	8,180	95,495
Motor vehicles and automotive equipment	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Lumber and construction materials	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—
Farm machinery and equipment	547	51,745	3,219	625	2,682	—	—	—	—	—
Other machinery, equipment, and supplies	(*)	(*)	(*)	(*)	(*)	1,741	71,216	(*)	(*)	12,140
Groceries and related products	(*)	(*)	(*)	(*)	(*)	1,047	189,491	27,364	2,079	7,969
Farm product raw materials	1,208	242,257	1,941	794	8,401	(*)	(*)	(*)	(*)	(*)
Other wholesale trade	4,743	320,154	11,412	3,797	36,799	8,587	366,091	16,542	3,945	68,648
Retail trade	51,451	2,611,152	189,323	33,559	184,352	36,563	2,569,294	164,720	31,195	204,337
Building materials, hardware, garden supply, and mobile home dealers	1,526	182,405	15,996	2,012	13,397	(*)	(*)	(*)	(*)	(*)
Building materials and supply stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hardware stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail nurseries, garden supply stores, and mobile home dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	3,584	334,922	15,602	2,628	20,648	5,963	389,541	10,229	5,099	29,471
Grocery stores	2,782	296,211	13,477	2,230	18,222	3,914	248,934	4,664	3,254	15,770
Other food stores	(*)	(*)	(*)	(*)	5,149	2,049	140,607	(*)	1,845	13,701
Automotive dealers and service stations	8,166	1,103,117	55,280	8,198	65,124	5,599	849,136	38,876	5,297	51,927
New and used car dealers	321	125,888	4,285	528	5,593	(*)	(*)	(*)	(*)	(*)
Used car dealers	1,983	164,003	3,772	1,149	7,646	(*)	(*)	(*)	(*)	(*)
Gasoline service stations	4,681	749,730	45,636	5,102	45,969	4,339	747,333	33,792	5,026	45,889
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	2,250	110,084	7,957	1,100	11,193
Furniture and home furnishings stores	1,762	114,055	(*)	1,628	6,179	1,729	150,159	7,481	1,363	12,604
Eating places	6,847	308,557	56,159	9,277	12,927	4,827	294,587	40,587	6,386	30,229
Drinking places	3,271	126,829	13,695	2,358	5,149	(*)	(*)	(*)	(*)	(*)
Drug stores and proprietary stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Used merchandise stores	1,873	35,925	(*)	538	5,071	1,022	7,085	(*)	(*)	132
Sporting goods and bicycle shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Gift, novelty, and souvenir shops	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)
Direct selling organizations	14,379	96,845	(*)	1,289	17,889	4,195	15,234	—	531	1,097
Other retail trade	7,044	94,957	6,110	2,466	12,497	5,616	300,754	18,185	5,086	30,296
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	1,436	74,578	(*)	(*)	8,678
Finance, insurance, and real estate	22,525	251,214	14,522	14,406	107,697	18,981	428,075	21,124	11,107	130,701
Finance	(*)	(*)	(*)	(*)	(*)	735	124,064	(*)	522	6,800
Security, commodity brokers, and services	(*)	(*)	—	(*)	(*)	560	112,878	(*)	(*)	5,195
Other finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents brokers and service	6,254	111,344	7,695	2,163	58,354	5,332	97,929	(*)	1,851	51,485
Real estate	16,160	171,913	5,044	12,169	47,613	12,914	206,082	14,122	8,734	70,416
Operators and lessors of buildings	732	12,169	(*)	(*)	—273	(*)	(*)	(*)	(*)	(*)
Lessors other than buildings	3,453	13,860	(*)	5,271	5,713	(*)	(*)	(*)	(*)	(*)
Real estate agents, brokers and managers	10,422	118,746	(*)	2,526	43,212	11,734	142,022	14,122	5,049	58,763
Subdivders and developers, except cemeteries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other real estate	1,218	15,527	(*)	168	6,257	(*)	(*)	(*)	(*)	(*)

Footnote at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Missouri					New Jersey				
Services	66,340	1,023,802	151,656	39,166	365,705	90,115	2,008,873	272,211	73,414	716,931
Hotels and other lodging places	1,996	32,536	3,042	5,527	704	(*)	(*)	(*)	(*)	(*)
Motels, motor hotels and tourist courts	1,340	24,019	2,039	4,927	979	(*)	(*)	(*)	(*)	(*)
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	17,678	184,477	31,758	9,592	48,901	16,022	307,119	36,190	13,187	73,700
Coin-operated laundries and dry cleaning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Other laundry, cleaning, and garment services	1,870	30,887	8,997	1,647	4,791	2,903	35,249	(*)	1,727	7,494
Photographic studios, portrait	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	6,678	58,251	14,579	1,306	17,204	4,645	68,887	15,306	2,100	21,958
Barber shops	1,554	7,695	—	(*)	5,793	3,458	27,877	(*)	524	13,475
Other personal services	5,300	34,120	(*)	763	13,440	3,034	144,051	12,804	7,162	20,063
Business services	11,938	121,347	9,513	2,232	40,587	20,489	309,929	29,792	8,754	106,089
Advertising	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services to buildings	2,712	12,029	613	363	6,759	3,048	46,186	(*)	(*)	17,142
Management and public relations	2,489	29,171	4,514	484	15,635	5,734	83,600	(*)	1,018	32,919
Other business services	6,200	76,790	4,386	1,362	16,779	10,859	159,937	13,666	6,327	49,679
Automobile repair and services	4,159	124,247	36,528	4,918	9,926	4,638	214,929	50,242	4,989	27,835
Automobile repair shops	3,183	111,784	36,528	2,982	5,796	3,913	199,991	47,966	4,123	24,926
General automobile repair shops	2,038	73,180	24,841	1,940	3,117	1,743	49,646	(*)	1,856	2,914
Other automobile repair	(*)	(*)	(*)	(*)	(*)	2,170	150,345	42,254	(*)	22,012
Automobile parking and other services	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	4,256	22,295	(*)	1,411	3,284	5,797	72,608	(*)	3,512	20,275
Amusement and recreation services including motion pictures	3,008	45,232	(*)	1,868	7,692	6,336	97,881	15,217	5,973	−2,664
Producers, orchestras, and entertainers	(*)	(*)	(*)	(*)	(*)	2,087	11,703	—	969	3,918
Other amusement and recreation services	2,019	42,548	(*)	1,662	6,606	4,249	86,178	15,217	5,004	−6,582
Medical and health services	9,392	309,050	37,751	8,827	165,819	14,258	515,550	84,477	19,886	317,368
Offices of physicians	2,834	122,711	14,483	3,272	74,479	5,834	311,868	34,863	10,071	177,329
Offices of dentists	1,375	84,301	12,802	1,781	42,435	3,254	188,501	27,195	5,362	91,425
Other medical and health services	5,183	102,038	10,466	3,774	48,905	5,170	115,161	22,419	3,453	48,614
Legal services	3,327	92,155	9,532	2,029	48,007	5,252	174,607	25,497	5,046	84,971
Educational services	3,503	*14,173	(*)	1,061	3,114	3,447	21,401	(*)	2,361	8,577
Engineering and architectural services	1,542	33,660	(*)	(*)	13,145	3,631	76,638	16,162	2,785	29,013
Accounting, auditing, and bookkeeping services	2,756	32,399	(*)	996	16,339	4,243	78,395	9,598	2,864	44,004
Certified public accountants	(*)	(*)	(*)	(*)	(*)	1,928	56,404	8,608	2,397	31,326
Other accounting, auditing, and bookkeeping services	2,570	23,155	(*)	964	10,276	2,315	21,991	(*)	(*)	12,678
Other services	2,785	12,231	(*)	402	8,187	3,840	20,585	(*)	842	9,599
Nature of business not allocable	1,631	21,175	(*)	(*)	6,820	2,266	26,267	(*)	406	5,517

Footnote at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	New York					Ohio				
All industries	**559,409**	**15,601,424**	**1,372,138**	**492,716**	**3,106,436**	**473,816**	**13,879,719**	**1,294,329**	**526,051**	**2,168,784**
All nonfarm industries	**514,264**	**15,015,703**	**1,306,432**	**363,044**	**3,138,743**	**345,211**	**11,626,607**	**1,237,971**	**292,629**	**1,861,250**
Agriculture, forestry, and fishing	**52,127**	**802,607**	**90,186**	**135,568**	**—8,666**	**136,838**	**2,250,341**	**80,470**	**243,627**	**348,059**
Farms	45,145	785,721	66,706	129,674	—33,307	128,407	2,052,912	56,358	233,422	307,514
Field crop	8,343	26,467	13,682	9,237	—37,499	65,163	977,871	16,342	113,378	290,807
Fruit, tree nut, and vegetable	8,352	64,610	12,543	8,031	4,737	5,125	25,881	3,349	2,924	—7,206
Livestock	25,905	656,384	32,187	111,311	3,439	51,795	980,495	26,924	109,514	33,466
Animal specialty	597	2,067	(*)	816	—2,990	1,095	6,257	599	2,008	—5,906
Other	1,948	36,200	8,085	2,285	—994	5,229	62,427	9,144	5,598	—3,647
Animal services, except veterinary	1,291	10,678	(*)	642	—289	3,654	20,891	(*)	2,131	1,522
Landscape and horticultural services	4,157	62,466	(*)	3,216	9,741	3,013	75,798	(*)	4,085	14,954
Other agricultural services, forestry, and fishing	1,534	43,642	6,993	2,124	14,965	1,865	109,940	10,542	3,989	25,069
Mining	**1,521**	**46,391**	**2,903**	**4,676**	**716**	**1,520**	**62,096**	**16,146**	**5,726**	**13,232**
Oil and gas extraction	1,300	19,754	150	1,691	—1,790	1,170	50,481	(*)	1,916	3,960
Other mining	(*)	(*)	(*)	(*)	(*)	350	31,615	3,233	3,812	9,272
Construction	**44,624**	**1,203,508**	**175,130**	**52,918**	**230,231**	**47,702**	**1,585,997**	**266,640**	**45,562**	**253,314**
General contractors and operative builders	5,760	267,650	40,396	8,214	38,572	7,576	578,566	100,739	9,783	58,254
Special trade contractors	36,480	935,319	134,734	43,931	192,927	36,573	927,486	154,662	33,188	178,309
Plumbing, heating, and air conditioning	4,851	220,282	35,182	6,381	38,581	4,095	174,107	32,762	2,641	29,463
Painting, paper hanging, and decorating	7,902	79,000	(*)	2,992	35,003	5,338	47,029	(*)	930	18,969
Electrical work	3,282	111,915	21,619	3,845	17,741	3,343	140,777	19,620	2,281	21,901
Masonry, stonework, tile setting, and plastering	1,991	28,506	(*)	(*)	5,633	4,794	124,150	33,466	2,996	27,918
Carpentering and flooring	9,796	167,417	20,082	3,256	43,491	8,601	108,838	14,241	1,697	33,209
Miscellaneous special trade contractors	8,658	299,199	42,288	26,865	42,478	10,402	332,585	45,229	22,613	46,949
Contractors not allocable	2,384	29,539	—	(*)	8,732	3,553	79,945	(*)	2,611	16,751
Manufacturing	**14,230**	**475,996**	**66,481**	**12,129**	**85,479**	**10,033**	**281,274**	**51,591**	**10,710**	**53,926**
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	1,493	23,063	(*)	(*)	6,521
Printing, publishing, and allied industries	3,685	78,820	(*)	2,216	17,407	3,662	59,374	(*)	2,089	12,940
Machinery, except electrical	2,301	71,305	(*)	3,272	17,963	1,721	58,805	13,527	3,306	9,724
Other manufacturing industries	7,130	309,420	42,397	4,238	46,322	3,157	151,032	28,949	4,069	22,741
Transportation, communication, electric, gas, and sanitary services	**27,506**	**572,594**	**64,350**	**50,318**	**135,137**	**16,322**	**468,064**	**46,900**	**55,156**	**42,739**
Local and interurban passenger transit	8,256	104,476	(*)	9,997	41,324	(*)	(*)	—	(*)	(*)
Trucking and warehousing	14,019	362,846	51,231	34,885	70,497	13,347	387,112	41,469	53,112	33,309
Other transportation	3,425	86,030	6,039	4,165	19,502	1,072	66,507	(*)	827	4,082
Communication, electric, gas, and sanitary services	1,808	17,242	(*)	1,271	3,814	1,426	10,500	(*)	(*)	3,596
Wholesale and retail trade	**126,519**	**7,196,434**	**369,976**	**81,430**	**620,516**	**99,083**	**6,533,116**	**473,406**	**71,142**	**524,707**
Wholesale trade	28,813	2,000,097	59,016	14,308	217,859	15,128	1,478,421	63,018	12,923	157,321
Motor vehicles and automotive equipment	(*)	(*)	(*)	(*)	(*)	989	123,419	5,948	800	6,551
Lumber and construction materials	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farm machinery and equipment	(*)	(*)	(*)	(*)	(*)	666	126,019	11,223	1,215	2,705
Other machinery, equipment, and supplies	1,966	131,051	(*)	732	22,913	1,227	91,724	7,104	1,053	24,994
Groceries and related products	3,412	481,254	11,205	3,008	30,988	1,206	201,578	6,263	1,134	10,366
Farm product raw materials	(*)	(*)	(*)	(*)	(*)	145	190,321	2,780	815	2,523
Other wholesale trade	21,871	1,216,871	39,278	9,034	152,374	10,203	682,588	19,327	7,328	103,865
Retail trade	94,887	5,111,885	306,249	66,453	395,247	80,878	4,927,914	401,970	57,560	350,063
Building materials, hardware, garden supply, and mobile home dealers	2,279	170,738	15,187	2,592	12,389	2,544	206,814	12,214	1,771	15,684
Building materials and supply stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hardware stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail nurseries, garden supply stores, and mobile home dealers	(*)	(*)	(*)	(*)	(*)	779	46,912	(*)	(*)	—723
General merchandise stores	2,045	106,129	(*)	(*)	10,459	1,386	144,399	12,163	796	10,612
Food stores	12,540	1,205,284	40,217	12,093	75,639	6,424	928,593	65,819	8,316	42,263
Grocery stores	6,526	752,759	25,385	7,007	35,864	4,982	743,294	35,239	5,853	35,711
Other food stores	6,014	452,525	17,832	5,086	39,775	1,442	185,299	30,580	2,463	7,552
Automotive dealers and service stations	8,373	1,148,387	58,486	10,548	62,541	12,478	1,659,108	66,741	11,431	103,011
New and used car dealers	610	125,423	5,397	700	5,135	61	85,064	5,145	287	2,024
Used car dealers	(*)	(*)	(*)	(*)	(*)	1,417	111,081	(*)	644	1,710
Gasoline service stations	5,145	829,261	41,405	6,389	47,155	10,083	1,352,165	71,592	9,746	89,954
Other automotive dealers	1,484	82,641	(*)	(*)	6,447	917	110,798	(*)	(*)	9,323
Apparel and accessory stores	4,554	135,747	10,114	1,403	9,028	1,908	125,133	9,480	1,306	13,863
Furniture and home furnishings stores	5,151	208,265	18,780	2,422	26,784	3,842	233,053	23,444	2,795	17,528
Eating places	11,311	488,430	76,431	14,495	50,036	8,023	530,087	119,561	15,727	49,932
Drinking places	3,795	158,946	24,283	3,025	16,053	3,724	208,830	26,445	4,613	24,652
Drug stores and proprietary stores	(*)	(*)	(*)	(*)	(*)	948	186,926	20,442	17,42	15,225
Liquor stores	3,239	339,968	10,829	3,260	8,359	(*)	(*)	(*)	(*)	(*)
Used merchandise stores	3,896	73,134	1,114	1,513	3,975	1,571	18,478	(*)	(*)	2,175
Sporting goods and bicycle shops	1,591	57,996	(*)	(*)	3,328	3,137	82,817	(*)	772	1,867
Gift, novelty, and souvenir shops	2,111	36,699	(*)	(*)	2,533	1,397	35,605	(*)	(*)	4,868
Direct selling organizations	18,985	291,067	(*)	4,777	30,949	23,406	70,792	(*)	526	11,692
Other retail trade	14,128	558,272	24,648	7,122	70,887	9,510	341,641	15,855	5,721	28,976
Wholesale and retail trade not allocable	2,819	84,452	4,713	669	7,410	3,077	126,783	(*)	659	17,323
Finance, insurance, and real estate	**38,832**	**613,471**	**55,603**	**20,926**	**154,471**	**35,344**	**554,646**	**37,638**	**16,256**	**175,102**
Finance	2,452	61,052	4,682	913	6,520	654	9,548	59	(*)	1,461
Security, commodity brokers and services	2,349	58,517	4,267	833	7,428	(*)	(*)	(*)	(*)	(*)
Other finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents brokers and service	10,312	236,059	32,103	5,846	81,294	9,903	278,352	31,169	3,547	94,657
Real estate	26,068	316,360	18,818	14,167	66,657	24,787	266,948	6,411	14,558	78,984
Operators and lessors of buildings	570	37,735	(*)	4,506	—10,129	1,155	50,825	(*)	7,006	1,508
Lessors, other than buildings	(*)	(*)	(*)	(*)	(*)	1,450	7,615	(*)	2,166	529
Real estate agents, brokers, and managers	19,557	215,863	9,733	6,818	60,874	21,326	182,261	2,668	4,637	75,017
Subdivders and developers, except cemeteries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other real estate	2,160	50,064	(*)	1,066	19,885	(*)	(*)	(*)	(*)	(*)

Footnote at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	New York					Ohio				
Services	**251,026**	**4,738,001**	**548,299**	**133,799**	**1,878,978**	**123,512**	**2,059,668**	**313,854**	**73,523**	**744,234**
Hotels and other lodging places	3,414	38,742	2,995	5,783	—5,374	1,686	24,944	(*)	3,248	2,588
Motels, motor hotels, and tourist courts	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other lodging places	2,513	26,538	(*)	2,063	—1,526	1,207	11,246	(*)	1,574	3,663
Personal services	34,015	375,863	52,624	15,983	111,767	25,637	312,239	71,226	14,178	87,826
Coin-operated laundries and dry cleaning	1,783	15,178	—	(*)	2,089	1,404	37,188	5,295	5,182	4,547
Other laundry, cleaning, and garment services	6,700	106,167	15,342	5,103	24,593	1,274	50,430	(*)	(*)	9,205
Photographic studios, portrait	1,689	12,900	(*)	607	2,013	(*)	(*)	(*)	(*)	(*)
Beauty shops	12,313	104,870	24,012	3,968	32,690	10,114	106,086	35,824	2,555	31,346
Barber shops	6,087	53,058	9,852	522	23,707	5,204	37,370	(*)	725	21,560
Other personal services	5,443	83,690	2,614	4,116	26,675	5,938	62,365	10,366	2,614	19,145
Business services	49,667	600,173	44,830	15,320	196,823	21,919	214,401	27,687	8,350	76,255
Advertising	1,072	39,204	(*)	(*)	5,541	(*)	(*)	(*)	(*)	(*)
Services to buildings	4,242	50,223	(*)	1,155	16,918	3,327	16,732	(*)	(*)	4,892
Management and public relations	12,870	118,190	2,662	3,053	47,582	6,954	72,301	2,541	1,599	41,369
Other business services	31,483	392,556	29,949	11,094	125,682	10,705	87,707	15,224	5,547	26,432
Automobile repair and services	9,000	298,718	48,157	9,369	36,432	9,539	296,519	55,667	11,535	42,908
Automobile repair shops	7,740	291,552	47,679	7,271	36,887	7,513	272,345	53,936	7,611	43,283
General automobile repair shops	4,491	144,130	21,374	2,806	19,024	3,379	102,589	18,544	3,348	14,522
Other automobile repair	3,249	147,422	26,305	4,465	17,863	4,134	169,756	35,392	4,263	28,781
Automobile parking and other services	1,260	7,166	(*)	2,098	—455	2,025	24,274	(*)	3,924	—375
Miscellaneous repair services	11,231	151,108	9,783	3,590	41,936	10,705	105,343	14,102	2,697	22,415
Amusement and recreation services, including motion pictures	20,234	239,502	12,740	14,367	29,163	13,842	121,795	14,269	11,732	2,218
Producers, orchestras, and entertainers	9,914	103,333	5,998	2,744	29,850	7,186	31,031	(*)	2,228	8,110
Other amusement and recreation services	10,320	136,169	6,742	11,623	—687	6,656	90,764	12,461	9,504	—5,892
Medical and health services	49,088	1,881,715	248,652	45,212	931,993	15,041	598,234	68,458	13,486	329,406
Offices of physicians	21,911	1,002,882	97,042	23,488	591,336	5,800	310,123	31,703	5,355	197,016
Offices of dentists	8,534	475,493	71,747	13,170	211,986	2,654	138,445	20,500	3,889	68,304
Other medical and health services	18,643	403,340	79,863	8,554	128,671	6,587	151,666	16,255	4,242	64,086
Legal services	23,541	667,730	78,258	11,376	339,561	8,717	200,568	22,860	3,127	108,389
Educational services	5,770	15,288	(*)	1,421	3,959	4,417	20,391	(*)	594	5,982
Engineering and architectural services	7,021	131,919	30,668	3,363	41,279	3,367	61,330	13,482	2,691	23,663
Accounting, auditing, and bookkeeping services	15,956	170,077	17,800	3,889	92,163	5,738	63,661	15,192	1,356	30,302
Certified public accountants	5,095	99,026	10,519	1,921	57,092	(*)	(*)	(*)	(*)	(*)
Other accounting, auditing, and bookkeeping services	10,861	71,051	7,281	1,968	35,071	5,263	49,950	9,471	1,259	27,114
Other services	22,089	167,196	1,527	4,026	59,276	2,905	40,143	(*)	(*)	12,282
Nature of business not allocable	**3,022**	**52,520**	**(*)**	**856**	**9,794**	**3,163**	**45,313**	**(*)**	**2,327**	**12,451**

Footnote at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Pennsylvania					Tennessee				
All industries	**439,626**	**15,661,955**	**1,645,357**	**566,887**	**2,215,515**	**262,401**	**6,797,142**	**685,623**	**272,851**	**706,146**
All nonfarm industries	**366,247**	**14,889,673**	**1,583,571**	**429,064**	**2,237,384**	**141,259**	**6,049,340**	**831,818**	**144,871**	**747,748**
Agriculture, forestry, and fishing	**80,323**	**1,100,715**	**85,222**	**148,533**	**10,069**	**123,477**	**782,861**	**58,562**	**130,194**	**—33,345**
Farms	73,379	973,082	61,786	137,623	—21,869	121,142	747,802	54,005	127,980	—41,602
Field crop	6,228	30,370	2,076	8,740	—10,585	55,572	419,417	30,979	58,262	44,728
Fruit, tree nut, and vegetable	4,950	31,278	(*)	8,418	—18,103	(*)	(*)	(*)	(*)	(*)
Livestock	51,757	859,595	46,373	114,588	15,598	55,785	312,718	21,243	64,315	—77,214
Animal specialty	(*)	(*)	(*)	(*)	690	(*)	2,762	442	903	—2,355
Other	10,286	51,176	7,367	5,716	—8,141	7,130	8,902	866	2,123	—7,195
Animal services, except veterinary	2,908	10,237	(*)	3,313	—6,360	(*)	(*)	(*)	(*)	(*)
Landscape and horticultural services	3,015	46,248	(*)	3,052	11,940	(*)	(*)	(*)	(*)	(*)
Other agricultural services, forestry, and fishing	1,021	69,149	9,030	4,545	26,377	830	20,846	(*)	(*)	6,852
Mining	**1,783**	**161,315**	**23,701**	**11,690**	**31,593**	**477**	**21,984**	**(*)**	**2,127**	**4,959**
Oil and gas extraction	677	36,585	(*)	2,038	7,742	437	14,402	(*)	1,610	1,848
Other mining	1,106	124,730	18,195	9,652	23,851	(*)	(*)	(*)	(*)	(*)
Construction	**40,241**	**1,734,149**	**333,988**	**57,481**	**254,050**	**23,943**	**1,102,785**	**239,168**	**25,359**	**132,961**
General contractors and operative builders	8,040	649,749	89,400	16,188	59,067	5,191	577,055	121,869	11,917	40,698
Special trade contractors	29,315	991,429	229,167	37,003	178,324	16,696	419,973	104,369	12,077	60,795
Plumbing, heating, and air conditioning	3,523	127,783	25,260	3,292	27,668	2,621	66,277	(*)	2,613	14,999
Painting, paper hanging, and decorating	3,767	131,899	43,839	2,511	26,260	2,546	42,460	(*)	(*)	9,158
Electrical work	3,343	96,800	(*)	2,408	17,033	1,892	63,749	16,709	868	11,714
Masonry, stonework, tile setting, and plastering	2,737	140,518	36,578	3,628	26,414	1,982	104,749	(*)	(*)	14,262
Carpentering and flooring	8,826	174,663	34,990	4,302	35,627	4,775	50,239	(*)	1,068	16,494
Miscellaneous special trade contractors	7,119	319,866	68,824	20,862	45,322	3,080	92,499	21,619	5,168	14,168
Contractors not allocable	2,886	92,971	(*)	4,290	16,659	2,056	105,757	(*)	1,365	11,488
Manufacturing	**10,990**	**538,595**	**102,189**	**24,726**	**66,117**	**4,714**	**200,163**	**43,242**	**9,619**	**22,443**
Lumber and wood products, except furniture	1,857	74,050	8,046	4,893	13,724	1,778	81,561	(*)	8,689	11,012
Printing, publishing, and allied industries	1,360	54,486	(*)	2,609	9,220	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	1,532	108,049	31,365	5,399	11,814	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	6,241	302,010	57,828	11,825	31,359	2,111	87,370	19,955	2,126	11,476
Transportation, communication, electric, gas, and sanitary services	**23,796**	**658,631**	**71,361**	**67,166**	**111,687**	**8,254**	**164,066**	**27,603**	**22,880**	**28,181**
Local and interurban passenger transit	2,532	23,881	(*)	3,315	4,439	(*)	(*)	—	(*)	(*)
Trucking and warehousing	19,112	564,469	54,529	58,869	92,572	5,605	146,412	19,790	19,587	20,045
Other transportation	1,116	26,567	(*)	1,224	2,304	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	1,042	43,714	(*)	(*)	12,372	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**108,449**	**8,467,950**	**591,630**	**119,223**	**622,767**	**44,906**	**3,489,695**	**199,016**	**39,993**	**227,161**
Wholesale trade	21,922	2,305,258	116,929	25,583	227,331	3,938	777,219	26,569	7,058	57,925
Motor vehicles and automotive equipment	1,244	213,007	12,102	1,176	13,511	(*)	(*)	(*)	(*)	(*)
Lumber and construction materials	271	66,112	3,811	947	6,747	(*)	(*)	(*)	(*)	(*)
Farm machinery and equipment	1,063	144,812	4,739	794	6,769	(*)	(*)	(*)	(*)	(*)
Other machinery, equipment, and supplies	1,335	119,511	11,722	2,230	15,692	(*)	(*)	(*)	(*)	(*)
Groceries and related products	2,184	486,766	19,305	3,234	22,675	1,092	160,186	9,339	1,670	9,188
Farm product raw materials	455	75,677	992	475	1,354	76	166,787	1,690	442	3,073
Other wholesale trade	15,420	1,199,473	64,258	16,727	160,583	2,074	248,393	8,952	3,509	29,904
Retail trade	85,865	6,110,985	467,409	93,056	392,017	37,983	2,616,208	168,636	31,827	156,112
Building materials, hardware, garden supply, and mobile home dealers	3,445	302,548	33,983	5,839	30,319	1,642	155,957	10,266	2,319	15,492
Building materials and supply stores	956	150,001	19,405	2,792	14,932	436	50,656	2,845	539	4,126
Hardware stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail nurseries, garden supply stores, and mobile home dealers	1,887	102,500	9,875	2,159	8,479	(*)	(*)	(*)	(*)	(*)
General merchandise stores	1,816	110,718	(*)	1,213	9,810	1,442	116,543	(*)	(*)	—2,819
Food stores	12,989	1,323,542	71,567	13,494	61,363	5,672	696,022	33,315	6,871	26,655
Grocery stores	7,291	969,404	39,833	8,339	35,620	5,147	687,655	31,648	6,706	27,375
Other food stores	4,798	354,138	31,734	5,155	25,743	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	12,157	1,963,929	97,771	16,377	105,733	5,658	669,887	31,174	5,057	28,552
New and used car dealers	1,253	303,030	19,973	1,785	10,139	348	160,873	5,638	677	431
Used car dealers	1,824	62,773	(*)	1,102	1,518	(*)	(*)	(*)	(*)	(*)
Gasoline service stations	7,308	1,458,556	67,641	11,327	90,753	4,343	450,135	25,168	4,147	23,476
Other automotive dealers	1,772	138,970	8,430	2,700	3,323	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	3,179	263,547	27,703	2,243	22,191	(*)	(*)	(*)	(*)	(*)
Furniture and home furnishings stores	3,035	336,003	35,312	5,147	16,583	1,441	91,345	(*)	(*)	7,302
Eating places	11,110	802,283	102,718	18,973	34,489	4,002	209,761	30,795	4,014	14,949
Drinking places	4,908	242,160	25,262	5,304	30,317	(*)	(*)	(*)	(*)	(*)
Drug stores and proprietary stores	943	139,929	12,941	2,311	13,191	658	92,251	10,050	1,208	10,253
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)
Used merchandise stores	3,373	75,555	(*)	2,433	5,179	(*)	(*)	(*)	(*)	(*)
Sporting goods and bicycle shops	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	(*)
Gift, novelty, and souvenir shops	2,159	44,216	3,539	1,893	1,727	(*)	(*)	(*)	(*)	(*)
Direct selling organizations	15,521	94,999	(*)	1,057	7,842	8,852	72,566	(*)	920	20,242
Other retail trade	11,069	575,351	39,961	12,258	46,902	3,931	200,602	21,893	5,085	12,988
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	2,965	96,268	(*)	1,098	13,124
Finance, insurance, and real estate	**25,102**	**494,452**	**41,300**	**25,826**	**144,946**	**10,348**	**176,771**	**3,954**	**4,549**	**54,531**
Finance	992	47,465	1,168	366	3,769	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	671	45,955	(*)	(*)	2,836	(*)	(*)	(*)	(*)	(*)
Other finance	(*)	(*)	(*)	—	(*)	(*)	(*)	—	—	(*)
Insurance agents, brokers, and service	8,704	163,659	13,239	3,399	80,459	3,258	57,225	1,989	1,537	28,670
Real estate	14,406	283,328	26,895	22,063	60,718	6,635	109,727	1,941	2,997	25,569
Operators and lessors of buildings	1,232	50,737	4,315	10,234	—9,804	(*)	(*)	(*)	(*)	(*)
Lessors other than buildings	796	815	(*)	715	—1,201	(*)	(*)	(*)	(*)	(*)
Real estate agents, brokers, and managers	10,869	150,833	14,015	6,225	63,651	6,114	99,678	1,563	1,957	27,511
Subdivders and developers, except cemeteries	274	(*)	(*)	(*)	36	(*)	(*)	(*)	(*)	(*)
Other real estate	1,235	43,035	(*)	1,401	7,711	(*)	(*)	(*)	(*)	(*)

Footnote at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Pennsylvania					Tennessee				
Services	145,924	2,567,426	393,237	110,473	964,503	43,119	766,440	111,599	38,563	258,697
Hotels and other lodging places	3,981	62,715	9,592	9,906	—5,371	1,025	13,876	(*)	1,586	—1,821
Motels, motor hotels, and tourist courts	1,866	41,126	(*)	6,113	—880	(*)	(*)	(*)	(*)	(*)
Other lodging places	2,115	21,589	(*)	3,793	—4,491	(*)	(*)	(*)	(*)	(*)
Personal services	35,744	418,685	57,259	21,470	134,839	11,094	120,383	22,386	10,303	22,904
Coin-operated laundries and dry cleaning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other laundry, cleaning, and garment services	1,543	11,851	(*)	(*)	1,523	(*)	(*)	(*)	(*)	(*)
Photographic studios, portrait	2,247	16,421	—	565	5,642	(*)	(*)	(*)	(*)	(*)
Beauty shops	17,394	164,156	38,528	5,495	51,331	5,064	51,426	(*)	1,354	12,156
Barber shops	6,006	48,658	(*)	1,171	26,402	1,555	6,648	(*)	(*)	4,862
Other personal services	7,396	158,271	7,929	9,143	49,599	2,510	35,051	(*)	(*)	4,040
Business services	19,696	266,973	50,708	11,560	62,856	4,672	111,370	16,440	6,579	21,152
Advertising	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services to buildings	2,921	43,676	(*)	(*)	6,113	(*)	(*)	(*)	(*)	(*)
Management and public relations	5,579	58,277	2,511	1,455	34,443	580	16,913	(*)	168	9,018
Other business services	10,424	150,995	40,131	7,305	35,657	3,264	56,465	4,639	5,923	6,821
Automobile repair and services	10,926	356,643	64,760	12,373	48,259	3,683	69,725	6,846	2,977	7,680
Automobile repair shops	9,848	322,964	55,273	6,886	40,747	3,550	56,546	(*)	1,333	6,351
General automobile repair shops	6,585	207,219	32,578	5,712	23,452	2,070	39,140	(*)	(*)	2,880
Other automobile repair	3,263	115,645	22,695	3,174	17,295	1,480	19,406	(*)	(*)	5,471
Automobile parking and other services	1,078	35,979	(*)	(*)	7,511	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	11,810	174,079	23,736	4,999	40,808	3,942	64,506	(*)	827	9,468
Amusement and recreation services, including motion pictures	8,911	107,914	12,587	11,756	1,521	3,800	63,966	4,946	5,744	14,439
Producers, orchestras, and entertainers	3,450	25,592	(*)	1,206	7,342	1,999	46,720	4,555	2,596	13,380
Other amusement and recreation services	5,461	82,322	9,566	10,550	—5,821	1,801	17,246	(*)	3,148	1,059
Medical and health services	24,620	623,758	107,328	25,611	441,951	6,379	238,461	30,690	4,279	128,300
Offices of physicians	10,672	409,481	44,127	12,330	239,704	2,023	111,251	13,510	2,070	70,363
Offices of dentists	5,244	259,624	33,276	6,599	133,707	1,248	58,374	9,164	832	28,975
Other medical and health services	8,704	154,653	29,925	4,682	68,540	3,108	68,836	8,016	1,377	27,962
Legal services	6,317	213,073	23,100	3,452	127,700	1,757	51,287	5,641	1,387	31,973
Educational services	5,679	23,333	(*)	1,409	8,326	(*)	(*)	—	(*)	(*)
Engineering and architectural services	4,218	103,569	16,063	2,774	32,734	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	7,469	62,234	12,735	3,227	41,716	2,687	25,162	(*)	657	13,145
Certified public accountants	1,745	43,930	(*)	1,397	23,099	(*)	(*)	(*)	(*)	(*)
Other accounting, auditing, and bookkeeping services	5,724	38,304	(*)	1,830	18,618	2,409	16,190	(*)	550	7,627
Other services	6,553	32,251	(*)	1,936	9,063	1,672	15,201	(*)	(*)	5,662
Nature of business not allocable	3,019	38,721	(*)	1,547	9,744	3,163	52,375	(*)	1,577	10,538

Footnote at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Texas					All others				
All industries	626,696	25,652,063	2,416,820	1,211,846	2,494,064	4,842,826	142,593,877	12,208,135	7,276,681	19,669,341
All nonfarm industries	554,427	20,701,689	2,083,261	560,292	2,570,559	3,125,301	105,473,874	10,481,183	3,157,917	14,872,575
Agriculture, forestry, and fishing	286,409	5,232,059	372,858	652,609	—42,175	1,807,932	38,476,935	1,895,271	4,235,626	5,040,512
Farms	272,471	4,950,374	335,559	631,556	—76,495	1,717,525	37,120,003	1,726,952	4,118,964	4,796,766
Field crop	88,439	2,627,217	188,710	294,375	702,867	806,208	18,260,149	892,104	2,137,920	4,637,405
Fruit, tree nut, and vegetable	10,785	110,380	21,133	7,986	—20,531	45,063	1,488,493	178,312	138,370	287,074
Livestock	147,871	2,175,489	119,831	312,087	—716,128	712,907	16,554,128	587,103	1,700,559	—245,028
Animal specialty	5,887	7,432	2,664	5,272	—19,014	31,104	276,520	24,708	51,788	—34,656
Other	19,489	29,856	3,221	11,836	—23,689	122,243	540,713	44,725	90,327	—48,029
Animal services, except veterinary	3,520	17,045	(*)	1,893	—5,150	21,013	113,067	18,116	14,147	—31,240
Landscape and horticultural services	3,114	69,039	9,557	2,097	12,792	19,616	225,397	44,908	18,283	48,119
Other agricultural services, forestry, and fishing	7,304	195,601	23,677	17,063	26,678	49,778	1,018,468	105,295	64,432	226,867
Mining	16,676	1,183,262	55,304	56,758	147,911	23,490	1,160,701	102,399	70,121	147,871
Oil and gas extraction	16,666	1,181,749	54,815	56,523	149,747	19,069	877,267	70,134	47,651	100,087
Other mining	(*)	(*)	(*)	(*)	(*)	4,421	283,434	32,265	22,470	47,784
Construction	67,764	2,582,246	458,840	68,965	296,507	401,454	13,765,962	2,392,219	475,418	1,987,134
General contractors and operative builders	10,763	1,075,792	126,671	20,921	52,820	80,758	5,755,589	910,927	166,862	505,765
Special trade contractors	52,259	1,401,985	312,915	42,095	226,642	298,994	7,537,028	1,411,376	289,945	1,364,748
Plumbing, heating, and air conditioning	5,111	202,131	31,514	4,404	29,592	32,249	1,491,788	245,575	36,993	203,603
Painting, paper hanging, and decorating	8,393	147,752	30,491	2,646	23,073	47,119	693,268	141,762	14,777	188,865
Electrical work	3,187	145,743	37,203	2,634	13,134	27,074	854,720	122,804	23,660	137,660
Masonry, stonework, tile setting, and plastering	4,562	155,576	45,256	3,746	29,158	26,917	980,814	320,179	26,506	145,386
Carpentering and flooring	14,904	238,051	66,704	4,883	60,193	97,470	1,140,772	144,747	32,156	356,298
Miscellaneous special trade contractors	16,102	512,732	101,747	23,782	71,492	68,165	2,375,666	436,309	155,853	350,936
Contractors not allocable	4,742	104,469	17,254	5,949	17,045	21,702	473,345	69,916	18,611	96,621
Manufacturing	11,092	418,009	87,533	19,160	30,795	88,661	3,830,045	648,009	202,960	441,824
Lumber and wood products, except furniture	1,533	72,109	19,109	5,016	7,451	32,732	1,529,640	273,470	123,237	148,943
Printing, publishing, and allied industries	2,915	69,463	13,628	2,810	114	13,294	306,293	48,000	15,542	48,897
Machinery, except electrical	1,513	81,396	22,708	4,176	11,806	7,854	417,928	88,807	17,032	80,451
Other manufacturing industries	5,131	195,041	32,088	7,158	11,424	34,781	1,576,184	237,732	47,149	163,533
Transportation, communication, electric, gas, and sanitary services	23,213	687,893	111,392	63,218	85,375	156,784	4,530,058	516,561	470,547	558,982
Local and interurban passenger transit	(*)	(*)	(*)	(*)	(*)	24,613	280,174	50,834	22,601	62,712
Trucking and warehousing	19,206	577,169	88,192	55,192	71,867	108,762	3,703,066	399,439	407,792	418,691
Other transportation	1,588	73,553	14,043	6,599	4,805	12,821	404,326	38,875	24,036	54,215
Communication, electric, gas, and sanitary services	953	20,421	(*)	986	4,962	10,588	142,492	27,413	16,118	23,364
Wholesale and retail trade	158,158	11,094,761	732,529	135,954	654,972	922,575	58,207,325	3,743,853	787,854	3,947,096
Wholesale trade	21,505	2,749,347	110,581	31,356	205,823	134,788	13,605,694	497,458	159,857	1,041,089
Motor vehicles and automotive equipment	1,558	174,784	(*)	1,546	13,644	7,658	824,163	51,387	9,519	79,381
Lumber and construction materials	716	72,145	(*)	819	4,388	3,767	333,873	14,516	2,964	31,108
Farm machinery and equipment	305	97,694	6,475	835	5,808	5,489	1,128,282	56,440	10,795	58,611
Other machinery, equipment, and supplies	1,917	167,225	12,460	3,062	29,687	11,178	750,513	41,627	12,710	89,726
Groceries and related products	900	251,636	11,489	2,328	10,667	12,782	2,036,099	80,590	20,639	110,454
Farm product raw materials	1,857	605,502	3,216	2,943	4,952	6,163	2,817,638	30,305	16,426	31,363
Other wholesale trade	14,252	1,380,361	72,035	19,823	136,677	87,751	5,715,126	222,593	86 804	640,446
Retail trade	132,606	8,156,309	614,382	100,032	442,354	760,669	43,807,981	3,215,981	603,183	2,822,295
Building materials, hardware, garden supply, and mobile home dealers	2,740	375,192	26,227	6,515	19,359	23,964	2,269,018	167,552	34,214	169,940
Building materials and supply stores	738	121,834	12,066	2,511	6,233	6,886	691,639	61,849	10,641	48,832
Hardware stores	981	86,032	(*)	(*)	9,380	9,471	884,520	70,304	10,736	88 348
Retail nurseries, garden supply stores, and mobile home dealers	1,021	167,326	8,583	3,706	3,746	7,607	692,859	35,399	12,837	32 760
General merchandise stores	1,593	120,720	4,365	1,911	6,210	19,477	1,565,415	81,208	19,277	92,571
Food stores	14,189	1,783,986	99,076	16,142	74,974	81,612	8,599,115	436 396	86,341	391,970
Grocery stores	11,224	1,655,716	87,373	13,736	64,532	64,441	7,684,157	328,685	68,865	312,797
Other food stores	2,965	128,270	11,703	2,406	10,442	17,171	914,958	107,711	17,476	79,173
Automotive dealers and service stations	24,520	3,073,830	177,884	20,893	159,128	110,408	14,730,387	800,171	116,426	819 605
New and used car dealers	1,998	486,849	16,021	1,760	15,602	6,458	1,595,814	80,459	8 231	31,248
Used car dealers	5,124	502,687	11,257	1,349	15,340	12,242	1,161,712	31,179	6,142	53 653
Gasoline service stations	13,370	1,617,945	104,544	11,371	104,431	72,273	10,469,004	586,888	80,697	654 874
Other automotive dealers	4,028	466,349	46,062	6,413	23,755	19,435	1,503,857	101,645	21,356	79 830
Apparel and accessory stores	3,035	353,642	29,646	4,778	26,040	23,952	1,251,888	108,052	14,265	118,516
Furniture and home furnishings stores	5,324	302,287	27,807	4,737	14,305	44,206	2,467,986	225,590	43,268	191,640
Eating places	12,425	695,077	156,696	17,032	38,503	73,340	3,853,203	697,599	104 804	313,663
Drinking places	7,704	225,952	28,218	3,950	10,786	35,225	1,486,722	158,282	44,731	101,529
Drug stores and proprietary stores	(*)	(*)	(*)	(*)	(*)	8,729	1,139,283	120,461	11 619	120,536
Liquor stores	2,242	319,457	11,223	1,885	11,768	9,086	1,007,445	36,598	9 117	51,315
Used merchandise stores	5,330	87,237	3,604	2,735	5,213	28,171	529,436	37,590	14,135	41 948
Sporting goods and bicycle shops	949	32,958	(*)	(*)	3,422	13,778	529,181	45,341	11 655	32 810
Gift, novelty, and souvenir shops	1,305	43,737	(*)	(*)	282	13,214	342,303	26,464	9,565	15 067
Direct selling organizations	34,698	164,545	3,486	3,977	22,809	186,940	817,880	10,095	12,391	69 256
Other retail trade	15,768	490,858	29,477	11,324	41,925	88,567	3,218,719	264 582	71 175	291 921
Wholesale and retail trade not allocable	4,047	189,105	7,566	4,566	6,795	27,118	793,650	30 414	24,814	83 712
Finance, insurance, and real estate	60,883	1,037,674	61,944	55,837	290,645	280,009	4,188,984	211,994	172,077	1,379,821
Finance	3,182	87,241	9,285	1,351	18,107	10,239	296,105	29 566	3 948	27 475
Security, commodity brokers, and services	2,469	66,564	5,565	891	20,097	7,529	261,641	27 174	3,211	20 359
Other finance	713	20,677	(*)	460	—1,990	2,710	34,464	2,392	737	7 116
Insurance agents, brokers, and service	15,868	331,709	29,652	8,077	137,882	82 331	1 470,708	95 511	29 358	627 337
Real estate	41,833	618,724	23,007	46,409	134,656	187 439	2,422,171	86 917	138 771	725 009
Operators and lessors of building	2,643	145,271	6,713	27,243	—6,299	10,721	260,961	10,392	49 310	—5 470
Lessors, other than buildings	7,039	6,010	491	1,466	—3,636	21,439	52 747	4,795	16 902	—11 674
Real estate agents, brokers, and managers	29,194	356,545	11,061	15,070	120,157	140,942	1,723 993	47 627	62 546	662 132
Subdividers and developers, except cemeteries	294	27,786	1,168	937	—1,973	3,883	172,674	7 194	4 822	—5 281
Other real estate	2,663	83,112	3,574	1,693	26,407	10,454	211,796	16 909	5 191	85 502

Footnote at end of table

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Texas					All others				
Services	**193,614**	**3,314,941**	**536,147**	**155,090**	**1,012,898**	**1,122,831**	**17,872,029**	**2,657,107**	**836,092**	**8,075,783**
Hotels and other lodging places	4,398	163,848	30,189	17,874	8,913	40,523	928,528	102,234	146,855	38,117
Motels, motor hotels, and tourist courts	3,237	158,296	29,856	17,065	9,342	21,283	593,732	74,566	57,993	26,738
Other lodging places	1,161	5,552	(*)	809	—429	19,260	334,796	27,668	48,862	11,379
Personal services	41,371	437,411	108,457	24,767	80,205	247,835	2,515,688	528,532	128,944	856,100
Coin-operated laundries and dry cleaning	1,911	27,190	4,914	7,135	—3,233	9,181	135,497	12,297	23,985	1,827
Other laundry, cleaning, and garment services	2,959	87,783	30,579	4,728	14,431	19,871	433,815	138,583	23,643	60,229
Photographic studios, portrait	2,304	85,598	(*)	2,555	1,094	14,540	198,686	12,401	13,830	32,794
Beauty shops	13,744	130,457	38,411	5,682	29,821	86,742	901,197	281,278	28,428	244,259
Barber shops	7,745	53,415	(*)	1,322	27,186	41,209	358,594	49,865	8,385	179,899
Other personal services	12,708	72,970	8,821	3,345	21,108	77,512	488,099	54,110	28,675	137,092
Business services	32,536	358,181	53,948	17,329	100,946	179,960	1,954,331	315,592	90,071	588,309
Advertising	1,256	18,327	(*)	(*)	—383	7,039	128,885	8,873	2,065	25,937
Services to buildings	4,855	71,355	17,447	2,322	21,643	33,664	341,906	101,127	12,229	105,302
Management and public relations	8,198	72,484	4,280	2,485	33,981	43,145	436,923	27,389	14,315	217,076
Other business services	20,223	196,015	31,720	11,964	45,715	98,112	1,046,617	180,123	61,462	238,994
Automobile repair and services	17,275	411,522	77,852	18,167	54,890	71,543	1,801,411	266,005	73,149	251,184
Automobile repair shops	14,984	387,245	75,366	12,166	53,640	58,525	1,525,722	234,016	43,438	239,896
General automobile repair shops	9,957	202,649	32,486	6,923	32,544	38,128	642,692	111,544	24,973	125,096
Other automobile repair	5,027	184,596	42,878	5,243	21,096	22,398	663,030	122,472	18,465	114,800
Automobile parking and other services	2,291	24,277	(*)	6,001	1,250	13,018	275,689	31,989	29,711	11,288
Miscellaneous repair services	18,702	265,717	43,898	11,736	50,572	89,539	1,234,048	150,578	49,978	253,382
Amusement and recreation services, including motion pictures	18,560	207,338	22,720	20,622	14,938	101,354	897,211	112,341	94,412	94,268
Producers, orchestras, and entertainers	8,178	59,628	(*)	2,381	18,835	38,281	244,757	33,888	18,091	77,890
Other amusement and recreation services	10,382	147,710	15,158	18,241	—3,897	63,093	752,454	78,455	78,321	16,378
Medical and health services	21,743	959,201	133,107	25,304	488,355	138,728	5,558,059	774,139	150,961	2,852,064
Offices of physicians	7,388	538,317	66,383	13,513	301,801	49,814	2,601,861	327,281	61,790	1,513,268
Offices of dentists	3,767	239,981	35,023	8,626	110,813	32,514	1,818,451	281,073	53,575	861,312
Other medical and health services	10,588	180,903	31,721	5,163	73,541	56,401	1,137,807	165,805	35,596	477,484
Legal services	10,939	248,248	28,009	7,202	112,871	50,497	1,377,109	168,748	38,348	728,930
Educational services	8,837	43,074	(*)	4,105	9,854	50,618	195,899	20,648	15,123	66,403
Engineering and architectural services	4,589	103,333	20,724	2,833	32,879	30,217	557,593	117,730	17,077	209,109
Accounting, auditing, and bookkeeping services	10,932	83,241	12,630	4,188	35,171	52,485	477,827	92,212	21,317	221,571
Certified public accountants	2,860	38,370	(*)	2,197	18,017	8,808	166,298	42,802	5,892	73,687
Other accounting, auditing, and bookkeeping services	8,072	43,871	7,338	1,989	19,154	43,657	311,529	49,410	15,425	147,884
Other services	7,818	35,827	345	965	15,304	59,550	275,227	8,350	13,859	115,348
Nature of business not allocable	**9,089**	**101,218**	**4,233**	**4,257**	**17,338**	**38,090**	**560,938**	**48,722**	**25,986**	**90,318**

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals

NOTE: United States total excludes returns with Puerto Rico and foreign addresses

Table 1.5—Receipts and Net Profit by State and Selected Industries

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1]: Number of Businesses	Business receipts	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
United States, Total											
All industries	**10,665,386**	**328,169,438**	**14,658,537**	**30,722,399**	**45,848,556**	**0.5**	**0.6**	**1.2**	**1.0**	**0.6**	**1.6**
All nonfarm industries	**7,688,795**	**264,802,930**	**7,470,131**	**27,391,496**	**38,980,898**	**0.2**	**0.5**	**0.9**	**1.0**	**0.5**	**1.3**
Agriculture, forestry, and fishing	**3,383,447**	**66,863,381**	**7,440,305**	**3,920,547**	**7,476,817**	**1.6**	**2.1**	**2.3**	**3.4**	**2.2**	**2.7**
Farms	3,176,591	63,366,608	7,188,406	3,330,903	6,867,658	1.7	2.2	2.4	3.7	2.3	2.8
Field crop	1,386,714	30,011,483	3,490,325	1,461,787	7,684,644	2.5	3.2	3.5	5.8	2.8	6.9
Livestock	1,321,268	28,040,357	3,100,436	1,074,565	−1,163,154	2.7	3.4	3.6	4.7	4.7	3.5
Other	468,609	5,314,768	597,645	794,551	346,168	4.5	7.2	6.6	9.2	8.0	6.4
Other agriculture, forestry, and fishing	206,856	3,496,773	251,899	589,644	609,159	2.9	5.0	5.8	8.7	4.6	8.3
Mining	**56,862**	**2,989,934**	**173,652**	**231,566**	**366,680**	**5.2**	**3.8**	**5.6**	**10.2**	**3.5**	**4.3**
Construction	**896,102**	**32,741,635**	**1,031,640**	**5,839,043**	**4,560,570**	**1.2**	**1.9**	**2.9**	**2.9**	**1.8**	**4.9**
General building contractors and operative builders	150,752	11,656,299	186,433	1,718,693	920,203	3.1	3.4	6.0	5.6	3.8	7.5
Special trade contractors	671,812	18,082,689	651,344	3,604,489	3,230,084	1.5	2.5	3.7	3.7	2.2	7.3
Other construction	73,538	3,002,647	193,863	515,861	410,283	4.5	5.9	7.7	8.8	6.1	12.4
Manufacturing	**212,821**	**9,116,127**	**428,518**	**1,676,312**	**1,137,973**	**2.7**	**3.4**	**4.5**	**4.9**	**3.6**	**6.9**
Transportation, communication, electric, gas, and sanitary services	**359,509**	**10,250,673**	**1,017,687**	**1,225,841**	**1,340,554**	**2.1**	**2.9**	**3.5**	**5.4**	**3.1**	**5.9**
Trucking and warehousing	253,874	8,192,167	874,187	936,924	1,009,975	2.5	3.4	3.9	6.2	3.7	7.1
Other	105,635	2,058,506	143,500	288,917	330,579	3.7	6.1	7.5	11.6	5.9	10.6
Wholesale and retail trade	**2,198,082**	**142,254,896**	**1,821,899**	**9,512,606**	**10,027,434**	**0.7**	**0.9**	**1.4**	**1.4**	**1.1**	**2.5**
Wholesale trade	336,141	33,759,582	365,452	1,346,105	2,941,791	2.1	1.8	2.9	3.7	2.3	6.4
Retail trade	1,800,253	106,499,496	1,413,865	8,075,563	6,884,339	0.8	1.1	1.6	1.6	1.3	2.7
Food stores	184,371	20,652,235	201,574	1,115,550	960,126	2.8	2.6	3.6	3.8	3.4	6.9
Automotive dealers and service stations	251,650	35,739,360	270,296	2,018,392	2,000,874	2.3	2.2	3.4	2.8	2.6	8.1
Eating and drinking places	261,683	13,298,846	352,878	2,205,013	1,010,224	2.4	3.0	3.7	3.7	3.5	6.5
Direct selling organizations	443,955	2,225,240	35,196	30,035	227,944	2.0	5.2	7.3	17.7	5.5	5.1
Other retail trade	658,594	34,583,815	553,921	2,706,573	2,685,171	1.4	2.0	2.7	2.8	2.2	4.1
Wholesale and retail trade not allocable	61,688	1,995,818	42,582	90,938	201,304	4.9	7.5	18.9	12.7	8.1	12.7
Finance, insurance, and real estate	**738,029**	**11,560,480**	**496,883**	**629,108**	**3,574,400**	**1.5**	**2.2**	**4.0**	**6.3**	**2.0**	**3.6**
Finance	26,852	910,106	10,535	57,454	130,659	6.9	6.1	9.7	38.1	8.1	8.2
Insurance agents, brokers, and service	203,294	3,841,510	79,716	306,964	1,585,565	2.7	4.0	5.3	8.1	3.4	11.2
Real estate	507,883	6,808,864	406,632	264,690	1,858,176	2.0	2.9	4.7	8.2	2.6	4.1
Services	**2,939,869**	**51,304,464**	**2,201,498**	**7,622,771**	**17,159,208**	**0.6**	**1.0**	**1.7**	**2.0**	**0.9**	**2.3**
Hotels and other lodging places	79,211	1,817,430	279,763	227,108	21,563	4.2	6.0	6.3	8.8	8.0	7.7
Personal services	607,120	6,672,953	336,075	1,353,886	1,683,915	1.5	3.1	4.4	5.4	2.7	7.4
Business services	542,026	6,482,701	282,652	932,364	1,880,662	1.6	3.2	6.1	8.3	2.7	4.8
Automobile repair and services	178,704	5,355,322	216,663	953,640	696,618	2.9	4.6	5.7	6.5	4.4	10.6
Amusement and recreation services, except motion pictures	246,378	2,636,700	237,628	290,383	140,474	2.7	5.0	5.3	10.1	4.6	4.9
Medical and health services	391,585	16,079,614	439,546	2,208,972	8,083,527	1.7	1.6	2.6	2.7	1.4	8.8
Offices of physicians	148,075	7,803,694	186,927	929,949	4,505,114	2.2	1.9	2.8	2.8	1.8	9.8
Offices of dentists	82,630	4,829,448	142,836	737,041	2,231,633	3.5	3.3	5.4	4.0	3.1	31.9
Other medical services	160,880	3,446,472	109,783	541,982	1,346,780	3.1	4.2	6.4	8.4	3.7	15.2
Legal services	153,792	4,407,486	101,175	544,019	2,256,926	2.8	3.3	4.7	5.0	3.1	9.0
Other services	741,053	7,852,258	307,996	1,112,399	2,395,523	1.4	2.8	3.1	5.9	2.4	4.5
Nature of business not allocable	**80,665**	**1,087,848**	**46,455**	**64,605**	**204,920**	**5.8**	**9.4**	**11.6**	**14.5**	**9.8**	**12.1**
Alabama											
All industries	**157,098**	**4,629,517**	**194,592**	**420,812**	**375,610**	**4.9**	**4.7**	**8.6**	**7.1**	**5.4**	**11.9**
All nonfarm industries	**103,443**	**4,228,492**	**119,727**	**394,316**	**453,770**	**3.7**	**4.9**	**9.4**	**7.5**	**4.8**	**10.8**
Agriculture, forestry, and fishing	**55,592**	**463,079**	**78,113**	**33,190**	**−73,931**	**12.2**	**15.8**	**15.8**	**17.1**	**27.1**	**16.7**
Farms	53,655	401,025	74,865	26,496	−78,160	12.6	17.1	16.3	16.6	29.3	16.8
Field crop	13,785	198,354	24,792	9,831	37,921	24.6	25.8	24.5	30.7	33.6	29.4
Livestock	30,049	177,303	43,335	13,715	−100,688	17.3	24.7	24.2	21.4	34.5	21.7
Other	9,821	25,368	6,738	2,950	−15,393	27.4	53.4	26.2	42.7	57.4	26.9
Other agriculture, forestry, and fishing	1,937	62,054	3,248	6,694	4,229	32.5	41.0	40.5	53.7	42.4	49.3
Mining	**103**	**14,366**	**1,415**	(*)	**−8**	**32.7**	**41.0**	**60.0**	(*)	**21.7**	**44.8**
Construction	**14,944**	**552,246**	**22,557**	**102,892**	**51,946**	**10.3**	**14.1**	**22.0**	**19.8**	**14.0**	**32.5**
General building contractors and operative builders	1,978	205,450	2,414	43,966	9,013	27.3	25.4	35.7	37.5	29.8	56.8
Special trade contractors	10,303	270,517	13,440	47,267	36,836	12.6	19.0	30.4	23.6	17.6	44.1
Other construction	2,663	76,279	6,703	11,659	6,097	24.2	35.6	40.3	35.8	31.2	57.4
Manufacturing	**3,408**	**212,618**	**12,987**	**38,132**	**21,772**	**19.5**	**21.8**	**34.5**	**26.6**	**23.3**	**30.8**
Transportation, communication, electric, gas, and sanitary services	**6,086**	**117,765**	**14,849**	**8,190**	**16,222**	**16.7**	**16.7**	**24.5**	**30.9**	**25.9**	**52.4**
Trucking and warehousing	5,027	105,875	13,192	7,561	16,900	18.6	20.1	26.5	32.7	27.0	59.3
Other	1,059	(*)	(*)	(*)	−678	37.5	(*)	(*)	(*)	65.0	85.2
Wholesale and retail trade	**36,891**	**2,661,239**	**40,357**	**145,257**	**152,368**	**6.2**	**6.7**	**19.3**	**10.0**	**8.3**	**20.3**
Wholesale trade	4,682	507,021	6,382	18,741	33,268	16.8	12.5	20.7	22.2	17.2	31.9
Retail trade	31,060	2,113,153	26,373	125,639	115,772	6.8	7.8	11.4	11.1	9.7	23.5
Food stores	4,811	397,809	3,522	11,978	12,902	17.4	18.2	29.7	23.4	22.0	42.8
Automotive dealers and service stations	6,829	813,335	5,509	40,764	48,755	14.2	13.8	21.2	17.4	16.9	73.3
Eating and drinking places	3,252	166,466	5,112	29,134	5,439	22.0	25.9	32.9	30.8	33.4	55.3
Direct selling organizations	3,759	23,288	(*)	(*)	−70	21.0	42.3	(*)	(*)	60.6	65.4
Other retail trade	12,409	712,255	12,212	42,657	48,746	10.9	12.6	15.9	17.4	15.3	31.6
Wholesale and retail trade not allocable	1,149	41,065	(*)	(*)	3,328	35.9	55.4	(*)	(*)	55.7	60.0
Finance, insurance, and real estate	**7,778**	**123,934**	**4,881**	**8,767**	**42,512**	**14.9**	**20.8**	**21.3**	**30.1**	**18.5**	**19.6**
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	1,947	49,082	794	6,214	19,918	25.5	32.5	31.7	38.8	28.3	61.9
Real estate	4,924	65,366	3,795	1,679	19,430	19.8	30.0	26.3	39.1	26.8	34.6
Services	**31,082**	**480,533**	**19,214**	**82,501**	**163,791**	**6.9**	**9.1**	**13.6**	**13.8**	**8.2**	**19.2**
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	8,286	56,075	2,845	11,491	13,384	13.7	24.2	37.7	43.8	24.3	48.9
Business services	5,596	54,421	2,825	9,921	14,023	15.7	23.9	30.7	43.4	24.8	33.4
Automobile repair and services	2,151	62,812	1,838	9,776	7,812	27.0	33.6	35.2	42.4	32.9	58.9
Amusement and recreation services, except motion pictures	1,512	17,507	1,414	(*)	3,458	29.5	68.3	54.3	(*)	64.1	47.6
Medical and health services	4,035	180,520	4,569	29,323	89,877	20.6	12.5	19.5	14.7	11.8	47.0
Offices of physicians	965	74,140	1,779	12,825	42,279	21.3	15.3	19.1	18.6	15.9	52.3
Offices of dentists	994	75,655	2,087	12,777	33,985	26.6	22.3	35.8	26.5	20.9	
Other medical services	2,076	30,725	(*)	(*)	13,613	36.6	32.5	(*)	(*)	31.1	70.7
Legal services	1,000	34,199	1,080	4,040	19,638	29.1	28.8	34.6	34.3	26.7	62.1
Other services	7,616	54,289	2,760	11,941	14,947	14.0	27.4	30.6	46.6	23.0	38.2
Nature of business not allocable	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Number of Businesses	Business receipts	Depreciation	Payroll	Net profit	Net loss
						Coefficient of variation (Percent)[1]					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Alaska											
All industries	22,073	666,046	39,688	90,592	92,059	3.9	5.1	6.8	7.7	4.7	6.1
All nonfarm industries	21,361	657,753	38,845	90,225	91,740	4.0	5.2	6.8	7.7	4.7	6.5
Agriculture, forestry, and fishing	5,925	77,833	9,636	13,716	16,865	8.4	12.6	14.1	21.5	12.0	14.9
Farms	712	8,293	1,021	367	319	24.2	38.2	47.9	43.6	33.7	26.3
Field crop	334	2,988	205	177	716	38.7	53.3	35.2	64.3	52.5	50.3
Livestock	101	(*)	(*)	(*)	−338	61.0	(*)	(*)	(*)	81.6	42.8
Other	277	4,710	662	180	−61	34.9	57.9	72.3	62.5	48.5	44.1
Other agriculture, forestry, and fishing	5,213	69,340	8,617	13,349	16,546	9.0	13.6	14.8	22.1	12.8	17.4
Mining	274	2,414	467	(*)	242	30.4	23.0	34.8	(*)	20.5	38.4
Construction	2,308	122,588	5,297	15,345	13,808	14.4	14.5	16.3	12.4	14.4	22.2
General building contractors and operative builders	708	59,042	1,106	3,315	5,526	31.0	26.5	23.3	24.6	25.1	38.5
Special trade contractors	1,465	57,668	3,706	10,682	7,358	16.6	14.8	22.1	15.9	19.1	29.1
Other construction	133	5,878	485	(*)	922	49.4	17.5	17.6	(*)	31.6	33.2
Manufacturing	541	20,676	1,926	4,919	963	25.1	25.1	26.0	32.1	30.0	35.2
Transportation, communication, electric, gas, and sanitary services	1,614	43,610	5,092	7,052	4,063	15.1	19.3	25.8	27.4	21.7	27.6
Trucking and warehousing	280	15,929	1,924	4,192	1,215	32.6	35.3	43.5	36.6	41.1	42.4
Other	1,334	27,681	3,168	2,860	2,848	17.0	22.7	32.0	41.3	25.6	34.3
Wholesale and retail trade	3,761	242,871	8,884	21,505	15,151	9.8	9.1	14.7	12.2	9.8	19.5
Wholesale trade	311	41,054	871	3,128	3,622	20.7	23.5	26.8	34.6	23.5	22.6
Retail trade	3,278	197,717	5,850	18,242	11,681	10.8	10.1	16.7	13.1	11.0	21.1
Food stores	132	18,543	321	1,081	653	47.0	25.1	40.3	19.4	35.5	66.2
Automotive dealers and service stations	291	55,851	556	4,619	3,473	26.3	21.7	27.8	28.6	25.6	47.7
Eating and drinking places	394	30,698	2,098	6,198	457	27.1	25.1	36.2	27.0	29.7	39.1
Direct selling organizations	929	6,940	124	(*)	−173	27.6	68.1	41.1	(*)	32.3	41.4
Other retail trade	1,530	85,685	2,751	6,265	7,451	13.1	14.4	21.3	17.0	14.3	27.4
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	1,063	22,599	1,409	804	9,800	15.6	16.3	34.3	24.7	15.6	39.3
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	281	6,022	123	(*)	3,020	34.3	34.9	40.1	(*)	30.2	98.5
Real estate	744	16,134	1,285	(*)	6,572	17.6	18.5	37.4	(*)	16.2	41.6
Services	8,480	132,249	8,535	28,894	30,952	6.8	9.9	12.8	18.2	8.2	17.3
Hotels and other lodging places	279	11,459	1,341	1,624	134	30.8	31.3	35.2	25.6	46.6	54.4
Personal services	1,424	12,496	1,294	(*)	2,769	16.4	28.2	32.5	(*)	30.2	40.0
Business services	1,383	26,902	2,494	7,197	5,897	14.8	27.4	33.2	46.2	22.1	27.8
Automobile repair and services	441	16,972	544	4,707	2,178	26.2	33.1	35.6	40.2	32.6	42.5
Amusement and recreation services, except motion pictures	510	3,877	400	(*)	285	23.0	53.2	30.3	(*)	52.6	27.4
Medical and health services	222	17,538	478	2,421	8,862	18.0	13.7	15.0	16.6	11.8	65.3
Offices of physicians	128	10,302	282	1,492	5,482	19.9	13.5	18.5	19.0	13.1	83.3
Offices of dentists	64	6,603	177	613	3,089	30.3	29.1	27.0	34.0	24.1	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	143	6,143	138	1,209	2,918	42.4	23.9	40.5	33.2	23.3	28.7
Other services	2,056	34,370	1,946	7,929	7,929	12.3	16.4	27.4	35.1	16.9	25.8
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Arizona											
All industries	98,676	3,061,671	124,165	368,764	326,454	3.3	4.9	8.0	9.6	4.7	8.6
All nonfarm industries	87,538	2,802,874	92,460	310,196	327,838	3.0	4.5	8.4	7.3	4.9	7.6
Agriculture, forestry, and fishing	13,492	504,413	33,438	65,017	−292	14.4	19.0	23.9	41.6	15.7	16.6
Farms	11,140	478,793	31,725	58,568	−1,384	16.9	20.0	25.1	45.8	16.6	17.3
Field crop	4,751	179,901	8,712	38,270	36,728	22.7	23.3	18.6	68.5	20.1	43.2
Livestock	3,401	259,027	18,985	15,808	−36,760	38.3	32.6	40.6	37.6	30.5	22.4
Other	2,988	39,865	4,028	4,490	−1,252	31.1	23.3	31.2	19.4	41.1	25.4
Other agriculture, forestry, and fishing	2,352	25,616	1,713	(*)	1,092	20.5	32.1	24.6	(*)	41.6	40.7
Mining	1,166	5,059	833	(*)	−509	27.8	26.4	32.5	(*)	26.7	28.0
Construction	6,932	351,542	11,957	58,594	37,770	11.2	13.1	19.2	19.3	13.7	22.8
General building contractors and operative builders	2,123	156,138	4,266	26,168	12,342	22.0	21.9	43.8	36.9	27.9	26.2
Special trade contractors	6,204	188,716	4,800	35,909	23,782	13.8	17.9	22.1	24.7	16.0	34.1
Other construction	605	26,688	2,889	6,517	1,646	39.8	26.9	28.8	33.0	45.6	54.7
Manufacturing	1,285	53,606	2,312	11,234	5,823	26.4	31.4	31.0	39.7	36.1	29.2
Transportation, communication, electric, gas, and sanitary services	1,210	64,447	6,078	20,172	4,765	28.1	26.4	35.1	33.1	31.1	44.5
Trucking and warehousing	770	43,633	4,199	13,337	3,342	35.6	30.3	43.3	38.1	35.6	61.8
Other	440	20,814	(*)	(*)	1,423	45.8	51.8	(*)	(*)	59.9	84.2
Wholesale and retail trade	26,749	1,395,343	27,547	111,537	81,559	5.7	7.0	10.5	10.3	6.4	14.4
Wholesale trade	2,829	245,274	4,717	10,618	14,668	15.4	14.2	21.4	29.9	17.7	46.5
Retail trade	21,995	1,126,838	21,406	93,980	53,521	6.3	8.0	11.8	11.0	9.8	15.5
Food stores	855	132,679	930	8,170	6,152	28.4	20.8	25.1	22.4	25.3	53.0
Automotive dealers and service stations	2,351	354,267	4,123	21,855	17,608	17.1	14.4	20.1	18.6	17.5	44.1
Eating and drinking places	3,378	230,302	7,376	41,352	3,502	15.6	17.9	22.7	20.5	24.3	29.9
Direct selling organizations	7,292	29,952	423	(*)	990	11.9	31.8	33.4	(*)	33.2	26.0
Other retail trade	8,115	379,638	8,556	28,477	25,269	10.7	15.2	19.8	13.8	16.9	19.9
Wholesale and retail trade not allocable	928	23,231	1,422	(*)	3,370	20.6	42.8	71.1	(*)	52.5	57.6
Finance, insurance, and real estate	11,280	146,200	6,200	3,910	45,011	9.5	13.6	24.9	30.0	17.2	17.8
Finance	437	3,377	181	(*)	−174	46.3	47.3	61.0	(*)	56.3	49.7
Insurance agents, brokers, and service	2,530	42,161	1,283	2,540	17,836	18.7	26.4	38.4	43.0	25.5	55.0
Real estate	8,313	100,642	6,736	1,326	27,349	11.4	16.3	23.4	32.5	23.6	20.1
Services	33,217	552,836	33,774	67,000	150,811	5.1	7.8	10.6	14.1	7.4	14.6
Hotels and other lodging places	1,027	20,281	2,408	(*)	297	31.2	26.4	32.3	(*)	33.1	30.6
Personal services	6,655	60,503	7,108	24,802	12,485	12.4	19.6	24.4	26.5	20.5	36.8
Business services	6,265	107,416	5,132	19,348	22,202	12.6	24.0	32.8	45.3	20.0	36.3
Automobile repair and services	1,476	36,110	2,604	5,503	710	26.0	33.6	41.2	56.5	41.3	56.7
Amusement and recreation services, except motion pictures	3,938	35,746	3,349	1,955	1,650	16.3	28.2	30.8	44.3	52.4	29.4
Medical and health services	3,105	116,723	4,563	15,258	57,401	14.2	12.8	25.0	16.2	12.1	52.0
Offices of physicians	1,556	59,749	1,905	6,860	34,181	17.6	16.8	21.3	24.2	16.1	52.2
Offices of dentists	653	46,482	2,412	6,914	17,598	28.0	23.1	44.1	23.6	22.0	—
Other medical services	716	10,492	(*)	(*)	5,622	38.2	30.9	(*)	(*)	33.2	98.8
Legal services	1,165	53,708	2,325	6,940	26,613	22.3	25.4	48.7	39.0	20.0	84.0
Other services	9,566	87,149	8,285	11,232	28,453	9.8	16.6	23.1	23.9	17.2	19.0
Nature of business not allocable	1,367	8,223	(*)	(*)	1,516	26.2	59.1	(*)	(*)	46.4	56.6

Footnotes at end of table

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1] Number of Businesses	Business receipts	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Arkansas											
All industries	**145,201**	**4,145,507**	**230,147**	**339,577**	**470,804**	**4.5**	**4.2**	**7.7**	**6.3**	**4.8**	**11.7**
All nonfarm industries	**86,458**	**3,103,105**	**96,061**	**252,887**	**360,660**	**3.4**	**4.1**	**6.0**	**6.6**	**4.2**	**9.5**
Agriculture, forestry, and fishing	**61,613**	**1,122,366**	**138,673**	**95,944**	**117,913**	**9.6**	**11.1**	**12.1**	**14.6**	**10.1**	**14.8**
Farms	58,743	1,042,402	134,086	86,710	110,144	10.0	11.7	12.5	15.7	10.4	15.1
Field crop	16,821	742,927	80,791	64,992	206,655	15.1	14.3	15.8	17.9	11.1	32.1
Livestock	35,793	264,785	47,580	11,900	—88,763	14.0	21.8	22.4	22.4	33.5	18.7
Other	6,129	34,690	5,715	9,818	—7,748	28.2	45.1	31.6	67.4	40.5	26.1
Other agriculture, forestry, and fishing	2,870	79,964	4,787	9,234	7,769	20.8	31.4	36.6	36.1	30.1	47.0
Mining	**385**	**36,802**	**1,813**	**2,022**	**6,329**	**21.7**	**25.1**	**30.6**	**37.3**	**21.6**	**20.9**
Construction	**13,629**	**317,871**	**10,721**	**32,094**	**52,151**	**8.6**	**12.1**	**17.3**	**16.4**	**11.2**	**30.9**
General building contractors and operative builders	1,557	114,145	1,518	9,896	6,207	23.6	21.7	26.9	32.0	27.6	42.8
Special trade contractors	11,248	169,606	7,736	18,969	40,086	9.7	15.7	22.4	24.6	13.0	46.0
Other construction	824	34,120	(*)	(*)	5,858	34.5	37.4	(*)	(*)	37.3	98.8
Manufacturing	**2,885**	**116,589**	**6,246**	**19,701**	**19,977**	**19.4**	**21.0**	**24.0**	**32.2**	**21.3**	**37.6**
Transportation, communication, electric, gas, and sanitary services	**6,047**	**167,706**	**19,979**	**21,350**	**18,336**	**13.1**	**15.8**	**19.0**	**23.5**	**19.6**	**35.5**
Trucking and warehousing	5,115	148,536	17,993	18,448	15,864	14.3	15.8	19.4	22.2	21.0	37.7
Other	932	19,170	(*)	(*)	2,474	33.5	64.6	(*)	(*)	56.1	83.7
Wholesale and retail trade	**27,157**	**1,858,206**	**23,898**	**101,138**	**105,761**	**5.6**	**5.9**	**8.6**	**9.6**	**7.4**	**16.5**
Wholesale trade	3,857	351,521	6,047	16,868	26,165	15.8	10.7	17.0	32.8	15.9	36.5
Retail trade	22,973	1,497,026	17,785	83,779	78,986	6.4	6.8	10.1	9.5	8.5	18.4
Food stores	3,757	354,306	2,826	13,923	13,070	16.0	14.9	18.5	19.8	17.3	45.7
Automotive dealers and service stations	4,761	581,159	4,394	19,823	25,186	13.1	11.5	18.3	15.8	14.2	51.7
Eating and drinking places	2,632	116,672	2,725	21,737	8,742	19.0	22.3	24.3	22.9	28.0	43.8
Direct selling organizations	4,394	45,002	373	(*)	2,864	15.3	37.0	43.9	(*)	35.0	31.7
Other retail trade	7,429	399,887	7,467	27,994	29,124	11.7	12.9	18.4	16.8	15.5	29.0
Wholesale and retail trade not allocable	327	9,659	(*)	(*)	630	54.6	29.4	(*)	(*)	25.5	68.4
Finance, insurance, and real estate	**6,952**	**73,663**	**3,909**	**1,066**	**27,062**	**19.4**	**17.7**	**16.6**	**31.6**	**17.3**	**26.6**
Finance	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)
Insurance agents, brokers, and service	2,238	30,752	932	601	15,541	22.3	24.2	30.8	44.4	25.5	80.3
Real estate	4,708	42,542	2,881	(*)	11,802	26.6	25.2	24.7	(*)	23.3	32.0
Services	**25,491**	**404,730**	**22,897**	**64,744**	**119,712**	**6.2**	**6.5**	**10.4**	**13.6**	**7.9**	**19.0**
Hotels and other lodging places	1,287	11,630	3,402	(*)	—2,305	29.7	31.6	36.5	(*)	52.0	45.5
Personal services	6,825	86,582	5,092	21,057	16,379	12.3	23.6	27.0	28.7	19.4	44.6
Business services	2,401	22,692	1,486	2,029	7,872	20.2	31.6	36.2	49.7	28.7	82.3
Automobile repair and services	3,033	68,320	2,757	10,398	10,286	18.2	25.0	24.4	36.9	25.9	46.3
Amusement and recreation services, except motion pictures	1,663	14,529	2,441	(*)	—1,326	24.6	25.7	24.9	(*)	35.4	32.3
Medical and health services	2,029	104,398	3,700	14,891	55,178	16.3	12.8	20.6	15.5	13.0	82.5
Offices of physicians	999	62,659	2,468	10,451	33,279	19.6	15.3	27.9	19.9	15.3	85.1
Offices of dentists	525	31,380	914	3,793	16,855	30.5	25.1	29.6	25.3	25.8	(*)
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	1,191	20,923	704	2,618	10,396	28.1	28.4	33.4	39.6	28.2	89.4
Other services	7,062	75,656	3,315	11,122	23,232	12.6	18.2	22.8	38.5	18.2	38.1
Nature of business not allocable	**1,042**	**47,354**	**1,809**	**1,498**	**3,541**	**30.2**	**37.3**	**46.3**	**47.5**	**37.0**	**80.2**
California											
All industries	**1,080,579**	**35,358,868**	**1,088,931**	**4,421,510**	**4,641,844**	**1.5**	**2.0**	**3.4**	**3.2**	**2.1**	**3.7**
All nonfarm industries	**958,252**	**32,125,103**	**847,479**	**3,961,627**	**4,534,367**	**1.2**	**2.0**	**2.7**	**3.3**	**1.9**	**3.3**
Agriculture, forestry, and fishing	**163,639**	**3,884,300**	**277,668**	**597,031**	**227,964**	**7.4**	**8.8**	**10.5**	**11.2**	**9.9**	**6.4**
Farms	122,327	3,233,765	241,452	459,883	107,477	9.7	10.2	11.8	13.1	12.5	9.1
Field crop	11,465	743,903	69,630	83,113	89,403	20.1	25.5	34.0	27.8	20.7	20.6
Livestock	38,865	1,033,080	71,658	46,751	—191,348	18.0	17.6	13.0	15.2	33.4	12.4
Other	71,997	1,456,782	100,164	330,019	209,422	12.9	13.9	13.4	16.9	16.5	16.1
Other agriculture, forestry, and fishing	41,312	650,535	36,216	137,148	120,507	6.3	12.4	13.9	20.6	10.4	14.3
Mining	**2,979**	**61,028**	**4,142**	**5,969**	**—3,174**	**19.2**	**18.4**	**24.4**	**37.6**	**15.3**	**16.3**
Construction	**63,682**	**3,495,180**	**76,343**	**670,769**	**359,660**	**5.0**	**6.6**	**10.0**	**10.0**	**6.8**	**15.7**
General building contractors and operative builders	16,872	1,334,324	23,284	188,836	96,454	9.6	11.2	21.2	20.6	12.2	22.0
Special trade contractors	44,360	1,911,475	45,944	435,325	247,444	6.1	8.8	12.2	12.2	6.5	23.4
Other construction	2,450	249,381	7,115	46,608	15,762	25.2	22.7	22.7	30.0	28.0	45.9
Manufacturing	**33,153**	**1,563,117**	**65,164**	**344,805**	**174,252**	**6.9**	**8.9**	**11.6**	**13.4**	**8.5**	**13.8**
Transportation, communication, electric, gas and sanitary services	**30,631**	**1,137,293**	**79,036**	**136,481**	**143,596**	**7.4**	**10.1**	**11.5**	**16.8**	**10.5**	**17.6**
Trucking and warehousing	21,400	840,102	67,472	99,375	108,056	9.0	11.2	12.7	18.3	12.5	24.4
Other	9,231	297,191	11,564	37,106	35,540	13.2	22.1	25.9	37.3	19.3	22.5
Wholesale and retail trade	**252,363**	**15,809,956**	**166,790**	**1,302,863**	**1,068,532**	**2.5**	**3.2**	**4.5**	**4.4**	**3.7**	**8.7**
Wholesale trade	34,162	3,221,196	27,797	148,373	297,038	6.5	6.1	8.8	12.3	7.4	18.3
Retail trade	217,070	12,316,449	158,213	1,149,589	768,518	2.7	3.7	5.1	4.7	4.2	7.2
Food stores	15,432	2,136,563	19,653	158,834	107,822	9.9	9.2	14.7	11.1	11.4	24.6
Automotive dealers and service stations	24,238	3,961,807	28,680	270,388	244,046	7.5	7.2	11.2	8.5	8.4	26.5
Eating and drinking places	27,424	1,689,147	39,575	334,401	109,562	7.8	9.2	11.0	10.6	10.8	19.0
Direct selling organizations	65,010	242,516	4,286	5,200	—3,253	5.1	16.3	18.2	60.1	19.4	10.5
Other retail trade	84,966	4,286,416	66,019	380,766	310,341	4.3	5.9	7.8	7.8	6.6	10.7
Wholesale and retail trade not allocable	1,151	72,313	(*)	(*)	2,976	33.7	46.1	(*)	(*)	57.5	46.0
Finance, insurance, and real estate	**109,437**	**1,677,443**	**73,580**	**76,478**	**467,700**	**3.8**	**5.9**	**11.8**	**18.4**	**5.6**	**10.3**
Finance	3,871	127,312	1,894	7,433	26,273	18.3	17.5	16.4	42.1	20.5	19.9
Insurance agents, brokers, and service	22,892	406,715	11,240	38,406	158,840	8.3	12.1	18.2	29.1	10.9	30.9
Real estate	82,674	1,143,416	60,446	30,639	280,587	4.5	7.3	13.8	26.1	6.8	11.5
Services	**421,269**	**7,872,808**	**324,876**	**1,287,070**	**2,199,338**	**1.9**	**3.2**	**3.9**	**5.8**	**3.0**	**5.0**
Hotels and other lodging places	6,203	174,189	22,073	21,678	—4,853	16.2	20.1	19.4	23.9	27.8	22.8
Personal services	68,670	834,664	45,373	204,170	142,019	4.9	8.8	10.9	13.6	8.7	14.5
Business services	109,991	1,293,714	55,252	206,035	327,426	3.7	7.7	9.3	21.3	6.5	9.1
Automobile repair and services	18,260	894,264	31,302	204,778	105,516	9.5	13.2	15.4	16.6	13.8	24.5
Amusement and recreation services, except motion pictures	40,734	479,422	41,589	41,886	—6,191	6.5	13.6	12.2	20.0	10.7	10.7
Medical and health services	51,194	2,350,538	64,337	339,347	1,059,251	4.8	4.7	7.8	7.0	4.3	21.3
Offices of physicians	17,766	1,085,943	22,686	134,240	588,610	6.6	5.8	8.3	8.3	5.6	34.3
Offices of dentists	9,948	765,417	21,657	127,565	304,332	10.3	9.7	17.0	11.3	8.8	67.8
Other medical services	23,480	499,178	19,994	77,542	166,309	8.1	10.9	14.1	19.5	10.9	28.2
Legal services	19,238	630,248	14,269	93,013	278,910	9.6	14.4	14.0	19.1	14.9	22.7
Other services	106,979	1,215,769	50,681	176,163	297,260	3.9	7.8	8.4	15.7	7.0	10.2
Nature of business not allocable	**3,406**	**37,741**	**1,332**	**(*)**	**3,956**	**21.6**	**61.7**	**45.6**	**(*)**	**42.4**	**79.7**

Footnotes at end of table.

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1]: Number of Business	Business receipts	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Colorado											
All industries	156,913	4,700,912	226,424	457,595	593,855	4.1	5.8	15.1	8.6	6.1	9.5
All nonfarm industries	126,398	3,700,094	103,877	421,925	547,314	3.5	5.9	7.9	5.2	5.4	9.9
Agriculture, forestry, and fishing	34,848	1,026,077	124,217	38,982	51,456	13.8	14.2	26.8	15.2	19.8	14.6
Farms	32,515	1,000,818	122,547	35,670	46,341	14.6	14.5	27.1	15.4	20.7	14.9
Field crop	9,441	389,190	66,127	10,866	25,235	17.8	28.9	47.7	21.2	22.5	32.7
Livestock	14,065	469,367	38,260	15,926	—70,224	24.4	16.6	21.4	22.5	32.6	17.3
Other	9,009	142,261	20,160	8,878	31,330	31.5	33.8	35.5	38.7	52.3	49.5
Other agriculture, forestry and fishing	2,331	27,259	(*)	(*)	5,115	27.1	50.0	(*)	(*)	42.7	59.3
Mining	1,587	106,515	5,167	6,182	6,359	24.7	17.8	31.9	34.5	14.5	17.0
Construction	16,933	601,813	18,174	108,834	91,412	10.1	14.9	19.5	19.5	12.4	52.6
General building contractors and operative builders	3,661	173,643	1,722	27,858	17,543	21.9	26.6	33.7	40.9	28.0	65.9
Special trade contractors	12,333	356,142	13,466	66,808	63,154	11.8	19.7	24.3	24.7	16.4	76.9
Other construction	939	72,028	(*)	(*)	10,715	42.2	42.5	(*)	(*)	43.0	(*)
Manufacturing	3,986	138,111	7,122	33,738	21,218	20.3	36.1	38.1	40.2	30.4	46.0
Transportation, communication, electric, gas, and sanitary services	4,458	139,446	9,060	8,431	12,163	16.4	26.1	39.0	65.6	30.7	54.6
Trucking and warehousing	3,271	124,691	8,472	8,296	8,906	21.7	28.8	41.5	66.7	36.3	57.7
Other	1,187	14,755	(*)	(*)	3,257	35.2	39.9	(*)	(*)	50.3	54.6
Wholesale and retail trade	35,065	1,865,311	29,472	158,083	108,588	6.7	9.3	13.0	13.1	10.9	17.4
Wholesale trade	8,485	438,042	6,906	25,311	31,455	15.6	17.1	26.3	36.4	21.4	28.2
Retail trade	26,164	1,421,226	22,493	132,545	75,666	7.5	11.0	15.0	12.9	12.8	21.6
Food stores	1,899	187,209	2,425	7,498	8,115	30.0	32.3	37.3	38.0	43.6	88.6
Automotive dealers and service stations	2,541	452,969	6,974	32,060	12,435	22.5	21.2	25.5	26.2	27.7	49.3
Eating and drinking places	2,977	191,246	4,536	38,307	16,630	23.4	28.5	31.7	33.0	31.2	51.7
Direct selling organizations	8,769	18,085	276	(*)	1,526	13.6	21.5	28.8	(*)	29.5	31.7
Other retail trade	11,958	571,717	6,382	54,304	36,960	11.6	16.3	19.1	18.7	18.4	27.9
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	14,073	166,562	4,620	11,701	81,956	10.5	15.1	16.7	35.3	16.0	20.5
Finance	258	14,747	(*)	(*)	—383	60.0	71.6	(*)	(*)	55.8	44.1
Insurance agents, brokers, and service	4,271	74,382	1,457	9,476	37,070	19.8	27.0	40.1	41.8	27.7	49.1
Real estate	9,544	99,453	3,109	2,129	45,271	12.7	17.3	20.5	54.4	19.4	26.0
Services	47,602	632,675	28,592	93,644	220,207	5.8	10.9	14.1	21.6	9.2	24.0
Hotels and other lodging places	1,208	29,283	4,830	(*)	323	35.0	64.3	59.1	(*)	64.0	31.6
Personal services	12,320	125,688	6,521	24,845	31,144	12.0	33.4	26.1	60.1	26.0	40.5
Business services	9,723	86,182	2,885	13,955	30,462	12.6	26.3	26.7	59.3	23.6	33.4
Automobile repair and services	2,331	15,642	650	(*)	—1,645	27.0	41.6	46.7	(*)	63.7	87.4
Amusement and recreation services, except motion pictures	4,498	19,342	1,314	(*)	1,853	18.8	36.4	35.2	(*)	33.5	33.5
Medical and health services	3,777	202,583	4,792	30,117	96,410	17.2	16.5	19.5	23.7	15.2	87.4
Offices of physicians	1,131	80,314	1,871	11,143	44,014	23.7	20.8	26.2	27.6	20.7	87.4
Offices of dentists	1,110	71,039	1,507	13,395	32,913	32.1	31.2	39.7	44.5	27.6	(*)
Other medical services	1,536	51,230	1,414	(*)	19,483	30.7	36.5	36.9	(*)	35.8	(*)
Legal services	2,273	58,451	1,072	6,305	36,255	25.4	24.3	33.9	33.9	24.4	62.0
Other services	11,462	95,524	6,328	14,326	25,605	11.7	28.0	28.0	53.5	21.9	28.0
Nature of business not allocable	(*)	(*)	(*)	—	(*)	(*)	(*)	—	—	(*)	(*)
Connecticut											
All industries	110,699	3,445,046	97,555	385,501	632,451	4.2	5.9	8.4	11.1	5.2	15.4
All nonfarm industries	104,709	3,336,554	87,116	378,710	654,488	3.9	6.0	8.5	11.3	5.2	10.7
Agriculture, forestry, and fishing	7,484	116,269	11,161	8,002	—19,225	29.9	29.5	30.4	29.3	38.0	36.7
Farms	5,993	108,494	10,437	6,791	—22,037	36.3	31.5	32.4	32.0	48.6	38.9
Livestock	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)
Other	2,206	77,852	5,804	4,549	—9,313	58.2	39.7	32.4	28.0	73.7	34.1
Other agriculture, forestry and fishing	3,212	20,461	4,217	2,242	—15,015	53.9	61.5	66.4	55.9	50.0	67.9
	1,494	7,795	724	(*)	2,812	34.6	49.8	38.8	(*)	53.1	33.3
Mining	307	2,943	226	—	—686	30.3	30.6	33.9	—	49.5	49.2
Construction	11,384	494,558	9,575	82,510	87,747	12.2	17.9	23.3	25.0	15.4	21.1
General building contractors and operative builders	1,899	172,730	2,266	26,928	22,582	20.3	29.5	29.3	47.1	30.4	17.0
Special trade contractors	8,456	296,440	6,905	51,430	59,699	14.2	23.6	20.6	31.0	18.7	47.3
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	2,467	150,638	6,936	31,386	27,002	23.8	31.6	33.4	41.5	30.1	67.9
Transportation, communication, electric, gas, and sanitary services	4,792	108,420	10,602	11,601	14,259	19.1	23.9	33.3	42.0	26.4	42.9
Trucking and warehousing	3,336	61,922	8,516	(*)	8,495	23.1	34.5	40.6	(*)	30.2	65.1
Other	1,456	46,498	2,086	5,424	5,764	33.6	31.5	36.0	45.8	47.2	56.6
Wholesale and retail trade	29,118	1,521,645	19,390	110,956	157,742	8.0	8.7	12.7	16.6	10.4	27.2
Wholesale trade	6,790	352,871	3,421	17,277	52,614	19.5	18.3	22.4	44.3	18.2	66.8
Retail trade	21,202	1,125,722	15,668	93,271	103,407	8.8	11.6	14.9	17.9	12.6	29.1
Food stores	1,962	177,398	1,951	13,331	13,276	29.2	27.9	30.9	58.0	32.7	60.6
Automotive dealers and service stations	1,145	189,687	636	9,547	9,549	31.7	28.0	32.7	31.9	35.2	57.4
Eating and drinking places	3,010	192,261	4,632	23,040	27,316	24.6	28.3	31.7	34.8	30.8	92.9
Direct selling organizations	4,095	17,956	(*)	(*)	1,016	20.3	34.8	(*)	(*)	44.8	41.0
Other retail trade	10,990	548,432	8,266	47,128	52,250	12.1	17.0	20.5	25.6	17.3	36.9
Wholesale and retail trade not allocable	1,126	8,052	(*)	(*)	1,721	37.1	39.2	(*)	(*)	53.4	67.8
Finance, insurance, and real estate	10,565	256,440	6,465	23,652	50,163	11.6	16.5	26.1	89.1	16.3	20.8
Finance	998	90,445	374	(*)	6,353	37.3	37.4	48.5	(*)	42.7	38.3
Insurance agents, brokers, and service	1,197	56,928	838	(*)	18,186	33.2	40.2	43.3	(*)	29.7	6.7
Real estate	8,390	111,067	7,273	1,288	25,624	13.5	22.5	29.9	39.0	21.9	24.7
Services	43,944	788,698	30,858	117,098	313,675	5.6	8.8	15.1	17.4	7.7	16.0
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	5,697	70,740	1,972	15,858	24,875	17.1	25.3	33.5	58.5	24.3	53.1
Business services	10,301	130,242	3,697	18,939	45,868	12.3	21.8	23.9	51.4	17.6	29.2
Automobile repair and services	1,336	(*)	(*)	(*)	3,522	37.1	(*)	(*)	(*)	49.3	66.7
Amusement and recreation services, except motion pictures	4,067	57,892	4,025	2,851	10,589	19.2	33.6	42.8	43.1	37.4	31.0
Medical and health services	8,146	272,844	8,340	34,752	139,751	12.4	14.2	34.3	17.9	12.5	46.9
Offices of physicians	2,469	111,306	3,074	12,497	66,376	18.6	18.5	32.0	26.0	17.4	58.3
Offices of dentists	1,440	92,358	2,168	16,182	40,945	27.8	24.8	38.3	26.4	24.8	(*)
Other medical services	4,237	69,180	3,098	(*)	32,430	18.9	33.9	82.3	(*)	25.5	78.4
Legal services	1,808	56,059	1,290	6,769	31,296	25.8	23.9	35.5	32.5	25.3	58.2
Other services	12,101	151,934	8,121	31,023	58,534	11.0	22.2	23.8	48.7	17.3	26.4
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1]: Number of Businesses	Business receipts	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Delaware											
All industries	20,495	654,768	25,134	65,558	100,833	6.0	7.6	8.7	10.9	6.4	10.6
All nonfarm industries	16,584	549,169	16,166	56,743	82,128	4.8	6.0	7.1	9.7	6.4	10.1
Agriculture, forestry, and fishing	4,332	109,390	9,391	9,722	19,669	22.0	21.3	19.7	47.5	19.3	31.4
Farms	3,911	105,599	8,968	9,215	18,705	24.2	22.0	20.7	50.1	20.4	36.2
Field crop	2,017	42,886	3,962	1,958	10,776	35.5	19.4	22.9	23.1	21.6	68.0
Livestock	1,311	30,590	2,281	1,984	3,302	44.2	34.9	27.2	31.0	42.1	25.8
Other	583	32,123	2,715	5,673	4,627	37.8	59.0	54.7	80.4	60.3	38.4
Other agriculture, forestry, and fishing	421	3,791	423	(*)	964	26.1	21.9	11.4	(*)	33.1	16.1
Mining	95	1,111	78	—	—33	52.3	34.2	45.5	—	95.2	2.9
Construction	2,369	61,742	1,685	11,995	9,342	14.2	21.0	19.5	27.4	21.8	24.3
General building contractors and operative builders	536	31,305	614	6,275	2,143	43.8	36.9	41.0	45.4	53.6	29.5
Special trade contractors	1,598	27,527	830	5,678	6,215	14.3	21.1	21.8	28.9	22.0	44.4
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	289	7,453	195	(*)	1,023	31.3	43.1	34.5	(*)	33.2	45.1
Transportation, communication, electric, gas, and sanitary services	1,115	31,327	2,954	1,574	7,509	17.0	25.6	23.3	35.5	20.0	57.6
Trucking and warehousing	551	21,727	1,930	(*)	3,774	24.4	34.2	30.5	(*)	29.7	59.5
Other	564	9,600	1,024	(*)	3,735	23.6	31.4	35.1	(*)	26.8	49.7
Wholesale and retail trade	4,629	321,950	4,471	24,797	24,564	9.5	12.5	14.3	15.8	12.8	24.5
Wholesale trade	535	45,392	791	2,758	5,488	23.8	17.5	27.8	35.9	20.7	69.5
Retail trade	4,069	276,517	3,680	22,039	19,169	10.3	14.0	16.3	17.0	15.3	26.2
Food stores	484	58,071	627	2,498	4,258	37.6	49.1	41.6	49.0	52.6	54.0
Automotive dealers and service stations	538	91,366	687	4,894	5,314	22.3	18.7	43.3	21.3	22.0	75.4
Eating and drinking places	623	30,820	956	5,668	1,984	30.3	31.5	34.3	36.8	36.2	55.0
Direct selling organizations	1,059	4,065	139	(*)	304	17.4	27.5	40.1	(*)	31.7	31.6
Other retail trade	1,365	92,175	1,281	8,963	7,309	18.0	20.6	24.0	29.9	21.2	35.4
Wholesale and retail trade not allocable	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)	(*)
Finance, insurance, and real estate	1,104	17,039	1,238	1,396	4,393	15.3	15.2	15.5	38.0	19.1	29.5
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	292	4,306	81	(*)	2,678	31.2	30.1	38.8	(*)	29.4	(*)
Real estate	771	12,441	1,156	(*)	1,561	18.0	17.9	16.4	(*)	26.0	30.1
Services	6,441	104,168	5,014	16,069	34,055	7.7	8.8	10.9	12.4	8.7	15.2
Hotels and other lodging places	308	5,131	731	(*)	417	33.0	42.5	38.2	(*)	54.4	47.3
Personal services	1,290	11,639	826	2,131	2,985	15.5	23.7	36.7	40.5	21.8	83.5
Business services	1,090	9,472	442	993	3,748	20.8	24.6	38.3	39.4	24.2	25.6
Automobile repair and services	285	11,284	(*)	(*)	1,858	35.3	37.1	(*)	(*)	39.0	96.2
Amusement and recreation services, except motion pictures	1,026	6,852	1,217	760	—3,867	23.6	20.4	16.9	21.8	47.1	20.9
Medical and health services	855	34,998	729	4,869	19,802	14.6	15.5	18.7	17.9	16.6	51.6
Offices of physicians	390	23,338	385	3,008	13,966	17.5	20.2	19.1	20.2	21.8	59.2
Offices of dentists	124	7,922	257	1,552	3,545	23.8	30.9	42.3	49.0	30.0	(*)
Other medical services	341	3,738	(*)	(*)	2,291	28.2	30.3	(*)	(*)	27.0	98.3
Legal services	111	7,348	135	1,371	4,221	33.2	22.9	44.6	29.1	22.6	(*)
Other services	1,476	17,244	674	2,970	4,891	16.9	22.9	22.9	33.6	21.1	23.0
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
District of Columbia											
All industries	19,329	305,635	11,107	33,244	65,107	5.3	6.9	9.1	11.5	5.1	11.2
All nonfarm industries	18,489	297,490	9,791	32,428	67,109	5.3	7.1	9.5	11.7	5.2	9.6
Agriculture, forestry, and fishing	1,029	9,163	1,365	817	—1,511	30.5	28.9	27.0	32.7	31.9	33.5
Farms	840	8,145	1,316	816	—2,002	36.3	31.6	28.2	32.7	32.8	35.5
Field crop	332	2,201	480	83	318	54.1	45.5	42.3	22.1	41.3	22.8
Livestock	269	4,588	703	554	—2,356	60.6	50.5	44.0	46.9	54.9	44.3
Other	219	1,356	133	179	36	79.0	38.1	17.0	32.5	68.5	20.8
Other agriculture, forestry, and fishing	189	1,018	(*)	(*)	491	39.7	62.1	(*)	(*)	73.3	39.2
Mining	97	986	70	—	—154	33.2	26.6	2.5	—	64.6	8.2
Construction	398	9,795	294	(*)	728	28.5	32.3	43.6	(*)	34.0	61.0
General building contractors and operative builders	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Special trade contractors	310	6,306	(*)	(*)	511	33.5	39.5	(*)	(*)	41.6	98.0
Other construction	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)
Manufacturing	323	3,034	101	(*)	143	31.4	43.3	50.6	(*)	71.0	64.3
Transportation, communication, electric, gas, and sanitary services	4,031	21,102	1,769	(*)	4,660	16.6	22.3	27.3	(*)	31.5	34.1
Trucking and warehousing	384	6,815	(*)	(*)	959	29.5	44.6	(*)	(*)	44.3	84.6
Other	3,647	14,287	1,375	(*)	3,701	18.1	25.1	31.4	(*)	37.9	37.1
Wholesale and retail trade	1,703	78,077	1,166	7,613	5,006	13.0	19.8	30.0	25.9	18.9	27.9
Wholesale trade	138	(*)	(*)	—	745	42.4	(*)	(*)	—	51.0	72.8
Retail trade	1,540	75,269	1,148	7,613	4,354	13.7	20.5	30.9	25.9	20.4	31.0
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	76	27,457	350	1,740	1,540	48.1	39.5	61.8	42.8	37.0	(*)
Eating and drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Direct selling organizations	621	1,493	(*)	(*)	177	22.5	32.5	(*)	(*)	54.4	41.9
Other retail trade	513	26,079	499	3,151	1,884	22.5	34.2	38.8	39.0	33.8	(*)
Wholesale and retail trade not allocable	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	931	11,075	537	1,015	4,274	16.6	17.4	28.7	7.3	23.4	39.0
Finance	80	(*)	(*)	—	—132	54.4	(*)	(*)	—	97.0	58.6
Insurance agents, brokers, and service	118	2,289	(*)	(*)	207	48.0	30.9	(*)	(*)	31.8	88.3
Real estate	733	8,433	490	739	4,199	19.0	21.0	30.9	9.5	27.2	40.1
Services	10,554	170,934	5,608	17,706	71,415	6.0	7.5	12.1	14.2	5.6	11.8
Hotels and other lodging places	1,701	9,472	430	(*)	2,421	15.5	21.9	35.5	(*)	22.4	44.2
Personal services	2,592	31,228	987	3,140	12,543	12.4	20.2	34.1	40.1	13.2	24.1
Business services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair and services	544	10,776	1,128	(*)	—185	42.1	58.9	41.3	(*)	40.9	21.6
Amusement and recreation services, except motion pictures	1,483	48,986	1,382	5,933	25,938	15.1	11.1	13.2	15.7	10.5	41.5
Medical and health services	833	36,458	1,110	4,693	19,085	21.8	13.0	15.0	17.3	12.2	4.8
Offices of physicians	179	7,524	162	1,200	3,530	34.1	29.9	40.1	37.5	29.5	96.1
Offices of dentists	451	5,024	110	(*)	3,323	24.6	27.1	35.2	(*)	28.5	92.1
Other medical services	1,140	33,474	623	2,844	20,010	12.9	10.9	33.2	20.2	10.4	16.4
Legal services	2,785	33,392	767	3,704	10,599	10.0	17.7	18.7	30.9	13.6	25.1
Other services											
Nature of business not allocable	263	1,469	49	(*)	544	31.9	45.7	50.4	(*)	59.0	54.6

Footnotes at end of table

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1]: Number of Businesses	Business receipts	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Florida											
All industries	368,020	10,141,849	404,073	1,191,413	1,435,989	3.0	3.5	5.8	5.7	3.1	5.7
All nonfarm industries	314,921	9,495,389	319,894	1,104,194	1,481,725	2.2	3.5	5.0	5.8	3.1	6.2
Agriculture, forestry, and fishing	62,787	919,347	100,042	170,900	—3,857	13.5	15.3	17.7	21.1	14.1	11.5
Farms	53,099	646,480	84,179	87,219	—45,736	15.8	19.2	20.6	23.6	16.9	11.9
Field crop	5,674	95,670	7,495	17,132	1,419	44.6	47.7	33.1	63.2	25.8	32.1
Livestock	20,055	144,003	31,442	13,801	—67,440	27.3	26.4	38.6	44.1	31.9	17.0
Other	27,370	406,807	45,242	56,286	20,285	21.3	26.8	26.9	29.1	24.1	18.4
Other agriculture, forestry, and fishing	9,688	272,867	15,863	83,581	41,879	12.8	24.6	23.0	35.5	19.1	26.8
Mining	935	19,699	1,418	(*)	—1,865	34.2	40.0	57.3	(*)	26.2	34.8
Construction	37,631	1,245,619	30,570	233,965	180,450	6.5	9.9	18.4	14.5	8.7	26.7
General building contractors and operative builders	6,100	442,734	4,552	67,247	44,870	15.9	18.1	22.8	31.2	17.5	42.7
Special trade contractors	26,766	675,492	16,779	154,293	115,539	7.8	12.8	16.0	17.1	10.9	37.4
Other construction	4,765	127,393	9,239	12,325	20,041	18.6	27.7	52.2	33.1	25.9	41.1
Manufacturing	5,667	232,702	10,574	38,136	28,110	17.0	24.0	24.5	27.8	24.9	56.3
Transportation, communication, electric, gas, and sanitary services	12,766	370,282	36,755	55,064	32,474	11.6	16.4	19.6	28.3	18.0	27.2
Trucking and warehousing	9,795	270,353	33,306	29,169	25,940	13.5	18.6	21.3	33.1	20.2	34.9
Other	2,971	99,929	3,449	25,895	6,534	22.4	34.1	31.9	47.3	39.8	36.3
Wholesale and retail trade	93,834	4,454,224	64,558	294,479	354,623	4.3	5.8	7.7	7.9	6.5	12.6
Wholesale trade	14,171	961,047	12,733	39,253	115,369	10.1	12.0	18.0	23.7	12.1	34.8
Retail trade	64,081	3,349,036	48,719	248,010	209,669	5.0	6.8	8.7	8.5	8.0	13.9
Food stores	4,701	555,668	8,151	28,590	22,918	17.2	17.3	18.5	17.8	21.0	37.6
Automotive dealers and service stations	8,745	1,281,521	8,373	78,556	84,777	12.8	12.3	16.1	15.2	14.7	48.9
Eating and drinking places	9,815	386,449	10,395	51,757	29,214	12.9	16.9	23.0	19.7	20.6	31.6
Direct selling organizations	12,133	69,032	1,067	(*)	8,832	12.0	24.3	44.1	(*)	31.2	27.4
Other retail trade	28,687	1,056,366	20,733	86,866	63,928	7.5	10.9	13.5	15.0	13.4	19.2
Wholesale and retail trade not allocable	5,582	144,141	3,106	7,216	29,585	17.4	25.5	44.7	50.9	27.0	33.5
Finance, insurance, and real estate	44,071	593,671	36,062	22,059	193,629	5.8	8.4	9.3	27.6	8.3	11.3
Finance	1,826	31,381	830	(*)	8,671	28.1	30.7	39.6	(*)	36.5	33.2
Insurance agents, brokers, and service	7,633	142,419	3,753	9,758	51,137	14.3	20.4	22.9	43.7	18.0	51.2
Real estate	34,612	419,871	31,479	11,956	133,821	6.6	9.3	10.3	36.4	9.6	12.3
Services	117,887	2,289,824	123,553	376,404	645,993	3.6	5.4	8.8	9.3	4.9	10.8
Hotels and other lodging places	6,015	164,078	29,332	22,760	—8,496	16.8	22.1	22.9	31.8	33.3	23.2
Personal services	19,846	237,003	10,735	59,581	56,929	9.2	16.7	19.4	25.6	16.7	25.5
Business services	26,206	355,947	21,804	47,595	81,963	7.8	14.8	24.1	27.5	12.7	27.6
Automobile repair and services	5,564	184,303	10,964	33,083	21,412	17.3	23.9	46.1	31.5	24.8	48.1
Amusement and recreation services, except motion pictures	9,153	167,561	9,746	36,517	536	13.0	25.4	16.4	48.9	22.2	22.1
Medical and health services	15,886	645,108	20,552	88,690	296,575	9.0	8.6	13.1	11.8	8.2	48.1
Offices of physicians	6,205	309,321	8,170	36,038	168,662	12.7	11.2	15.6	17.1	10.7	44.4
Offices of dentists	3,234	210,113	8,139	33,326	85,222	18.8	16.0	25.1	17.8	15.9	(*)
Other medical services	6,447	125,674	4,243	19,326	42,691	15.9	21.9	28.3	31.5	20.9	68.0
Legal services	4,717	178,795	5,609	27,269	93,128	15.2	14.0	21.1	21.0	13.5	33.6
Other services	30,500	357,029	14,811	60,909	103,946	7.3	12.6	13.8	22.6	11.8	20.8
Nature of business not allocable	2,442	16,481	541	(*)	6,432	24.3	37.1	42.6	(*)	37.5	41.7
Georgia											
All industries	213,723	7,255,736	321757	735,462	819,373	4.3	5.0	11.1	7.5	6.5	17.6
All nonfarm industries	159,689	6,210,057	174,875	662,408	753,235	3.1	4.8	7.8	7.9	4.4	8.0
Agriculture, forestry, and fishing	58,208	1,112,871	151,351	93,073	75,548	13.3	18.6	21.9	22.3	25.5	29.4
Farms	54,034	1,045,681	146,882	73,054	66,138	14.3	19.6	22.6	24.8	26.9	30.[illegible]
Field crop	18,199	475,656	52,756	42,259	33,520	25.8	28.0	28.7	37.9	41.8	57.8
Livestock	19,808	367,144	61,114	22,614	5,166	23.7	34.3	41.2	35.9	43.3	20.1
Other	16,027	202,881	33,012	8,181	27,452	24.6	45.4	46.8	35.3	51.8	30.3
Other agriculture, forestry, and fishing	4,174	67,190	4,469	20,019	9,410	19.5	34.0	27.7	50.7	29.3	37.4
Mining	288	10,541	706	(*)	2,414	45.1	75.0	80.6	(*)	82.4	25.1
Construction	22,745	987,417	36,453	200,721	98,799	8.4	12.6	22.5	18.5	11.7	22.9
General building contractors and operative builders	2,691	419,094	3,160	52,616	14,875	22.1	21.2	27.1	44.8	27.1	27.3
Special trade contractors	18,227	480,727	21,664	126,575	76,360	9.5	16.7	28.4	20.5	13.6	39.9
Other construction	1,827	87,596	11,609	21,530	7,564	29.0	39.9	46.4	57.4	41.5	68.3
Manufacturing	2,873	149,075	11,269	24,159	21,869	23.9	23.3	47.4	25.3	28.6	60.8
Transportation, communication, electric, gas, and sanitary services	5,765	159,351	18,181	19,701	11,016	16.9	29.0	33.3	38.1	29.1	32.3
Trucking and warehousing	4,262	141,296	16,215	16,213	11,151	19.8	32.3	37.0	44.8	31.8	37.9
Other	1,503	18,055	1,966	(*)	—135	32.2	40.2	43.0	(*)	61.8	61.7
Wholesale and retail trade	52,916	3,601,032	40,399	238,835	222,774	5.6	7.0	9.5	9.2	6.1	15.4
Wholesale trade	6,997	779,369	12,173	37,580	81,795	14.2	12.0	21.2	19.5	15.5	39.8
Retail trade	43,201	2,735,718	26,490	193,967	137,667	6.2	8.4	10.3	10.5	9.6	17.6
Food stores	6,724	592,800	5,220	26,995	27,215	16.1	16.9	19.3	25.7	22.1	41.3
Automotive dealers and service stations	8,778	1,052,798	7,162	67,569	45,072	13.3	15.1	20.2	15.7	17.1	36.7
Eating and drinking places	2,867	169,303	2,886	28,084	10,502	24.3	27.2	40.9	33.0	30.9	47.3
Direct selling organizations	9,105	42,142	407	(*)	3,685	13.8	26.0	46.3	(*)	26.9	34.8
Other retail trade	15,727	878,675	10,815	71,252	51,193	10.4	13.5	15.8	18.4	16.1	25.0
Wholesale and retail not allocable	2,718	85,945	(*)	(*)	3,312	24.5	39.3	(*)	(*)	46.5	50.0
Finance, insurance, and real estate	14,684	279,250	18,367	19,915	50,963	10.1	16.6	14.6	24.4	15.3	14.3
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	3,810	93,975	1,414	7,942	33,734	19.3	35.1	34.6	43.6	23.6	55.9
Real estate	10,467	178,526	16,879	11,964	15,810	12.0	18.1	15.6	28.5	20.8	14.7
Services	54,904	933,418	41,937	135,011	330,624	5.3	8.3	12.0	19.1	7.0	17.6
Hotels and other lodging places	712	21,139	(*)	(*)	—245	45.1	58.4	(*)	(*)	78.8	28.0
Personal services	14,293	134,869	7,268	34,245	28,141	10.9	31.4	25.8	60.0	19.1	35.7
Business services	11,041	109,676	7,242	6,761	36,420	12.2	20.1	40.2	46.3	18.6	34.8
Automobile repair and services	5,162	110,899	8,048	16,021	9,089	18.4	28.8	36.1	41.7	25.6	42.7
Amusement and recreation services, except motion pictures	3,379	24,361	3,038	(*)	1,139	21.3	28.2	29.1	(*)	38.7	37.5
Medical and health services	6,162	323,036	7,546	51,087	178,829	13.2	11.6	15.4	24.7	10.6	62.4
Offices of physicians	2,556	167,521	3,646	22,267	103,363	16.9	13.2	17.8	16.7	13.1	79.8
Offices of dentists	1,664	99,842	2,374	16,119	50,534	24.6	22.5	29.4	28.2	21.2	99.7
Other medical services	1,942	55,673	(*)	(*)	24,932	28.5	36.5	(*)	(*)	30.6	(*)
Legal services	2,216	66,239	1,746	6,805	31,352	24.7	25.5	41.9	35.3	23.3	72.0
Other services	11,939	143,199	4,864	15,173	45,899	11.6	19.6	21.7	26.8	18.3	43.1
Nature of business not allocable	1,340	(*)	(*)	(*)	5,366	36.5	(*)	(*)	(*)	48.2	93.1

Footnotes at end of table

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Number of business	Business receipts	Depreciation	Payroll	Net profit	Net loss
						Coefficient of variation (Percent)[1]					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Hawaii											
All industries	38,933	807,460	25,167	77,634	166,084	4.3	5.5	11.1	7.1	5.4	18.8
All nonfarm industries	33,459	717,293	18,606	73,176	144,638	2.8	5.4	5.2	7.4	4.2	9.0
Agriculture, forestry, and fishing	5,785	100,513	7,225	5,727	23,840	20.6	22.6	36.3	26.1	23.2	41.2
Farms	5,474	90,167	6,561	4,458	21,446	25.3	24.9	39.9	30.4	25.1	43.3
Field crop	1,982	36,278	1,083	404	15,290	48.3	35.0	66.2	12.8	26.5	9
Livestock	861	28,223	3,845	2,872	−4,641	45.9	52.9	64.9	45.7	91.1	66.1
Other	2,631	25,866	1,633	1,182	10,797	35.1	42.6	21.2	27.2	46.8	16.2
Other agriculture, forestry, and fishing	1,311	10,346	664	(*)	2,394	15.2	33.3	22.4	(*)	33.6	30.1
Mining	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)
Construction	2,031	70,286	1,709	11,033	10,109	11.7	17.2	18.2	21.0	15.5	40.5
General building contractors and operative builders	321	29,420	300	3,826	2,904	27.4	28.1	28.3	29.6	31.7	61.1
Special trade contractors	1,565	31,393	1,137	5,582	6,246	13.6	22.1	21.4	33.1	18.7	53.6
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	701	18,719	688	(*)	1,041	19.5	36.3	41.2	(*)	32.3	41.9
Transportation, communication, electric, gas, and sanitary services	1,882	20,077	1,367	2,552	4,551	12.8	17.5	16.7	30.5	18.6	57.0
Trucking and warehousing	112	(*)	(*)	(*)	1,126	42.3	(*)	(*)	(*)	54.9	32.2
Other	1,770	15,391	1,118	(*)	3,425	13.1	18.7	18.8	(*)	17.3	71.5
Wholesale and retail trade	9,772	349,362	5,085	29,012	32,171	5.4	9.4	10.4	12.4	9.5	16.0
Wholesale trade	1,522	58,274	783	1,989	7,704	13.7	22.1	22.5	26.4	19.2	30.2
Retail trade	8,048	286,263	4,202	26,402	24,193	6.0	10.5	11.8	13.3	11.0	19.1
Food stores	445	48,336	743	3,648	3,304	24.9	22.8	33.4	26.5	28.6	56.8
Automotive dealers and service stations	476	79,733	686	7,407	6,787	22.5	20.0	29.1	25.2	21.5	72.8
Eating and drinking places	691	36,638	779	7,117	3,025	21.5	21.3	26.0	25.3	29.0	27.6
Direct selling organizations	3,696	10,262	293	(*)	1,118	9.1	27.9	23.2	(*)	31.1	17.9
Other retail trade	2,740	111,294	1,701	8,198	9,959	10.2	19.4	19.6	26.0	18.1	28.3
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	4,758	62,666	2,626	2,956	25,834	7.4	9.9	12.6	25.7	10.2	14.6
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	1,417	20,380	533	1,620	11,219	13.3	18.3	20.6	41.0	17.9	29.1
Real estate	3,305	41,991	2,092	1,275	14,905	8.9	11.8	15.2	29.3	12.2	16.3
Services	12,769	183,151	6,451	23,551	69,159	4.6	6.8	8.5	11.8	6.0	15.6
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	1,569	17,621	549	3,082	5,363	14.2	23.0	31.6	32.5	21.3	63.8
Business services	3,025	25,799	945	1,444	8,417	9.5	15.6	18.9	36.7	15.6	42.5
Automobile repair and services	583	16,550	536	(*)	1,748	22.5	44.1	34.2	(*)	41.1	45.0
Amusement and recreation services, except motion pictures	1,746	13,358	614	2,509	4,048	13.2	23.4	28.3	44.5	25.8	34.3
Medical and health services	1,559	64,862	947	8,885	32,976	11.3	9.3	17.7	12.7	9.3	51.8
Offices of physicians	556	30,239	910	3,347	16,024	16.4	12.3	28.8	12.0	12.3	41.8
Offices of dentists	362	24,032	578	2,922	12,748	19.6	16.7	24.7	24.8	15.1	(*)
Other medical services	741	10,611	459	(*)	4,204	19.9	25.0	37.6	(*)	27.8	59.6
Legal services	291	13,154	221	1,453	7,716	21.5	19.6	21.6	22.2	19.4	45.4
Other services	3,831	36,396	1,265	2,777	5,084	8.5	16.4	18.3	29.9	13.6	22.2
Nature of business not allocable	225	2,669	(*)	(*)	−576	38.2	61.6	(*)	(*)	83.6	56.9
Idaho											
All industries	71,256	2,395,524	159,941	196,179	351,155	3.6	3.9	5.8	5.3	5.1	9.8
All nonfarm industries	40,904	1,377,870	52,783	140,433	169,998	2.9	4.0	5.5	6.4	4.1	9.5
Agriculture, forestry, and fishing	32,524	1,043,928	109,484	59,635	188,673	7.3	7.3	8.0	9.0	8.4	12.6
Farms	30,352	1,017,654	107,158	57,746	181,157	7.5	7.5	8.2	9.2	8.6	12.9
Field crop	14,529	457,159	52,905	25,894	136,052	11.1	11.4	12.7	14.0	12.0	18.6
Livestock	10,739	315,241	27,576	13,380	−21,137	13.6	15.2	15.3	22.0	22.1	18.3
Other	5,094	245,214	26,677	18,472	66,242	14.0	12.0	14.2	14.0	13.5	24.6
Other agriculture, forestry, and fishing	2,172	26,274	2,326	1,889	7,516	27.6	22.3	22.1	37.7	31.5	49.7
Mining	263	789	53	(*)	152	36.7	6.8	26.7	(*)	8.8	38.9
Construction	6,179	235,329	10,242	36,834	30,836	7.1	10.0	14.7	14.0	9.1	28.6
General building contractors and operative builders	1,286	103,938	2,599	11,440	8,803	15.7	16.5	26.2	22.6	16.4	49.4
Special trade contractors	4,188	107,838	3,992	19,783	19,020	8.6	14.0	18.0	18.0	11.9	44.0
Other construction	705	23,553	3,651	5,631	3,013	21.0	24.5	31.4	48.0	27.3	43.8
Manufacturing	1,838	93,436	6,768	18,892	10,827	13.1	17.5	19.9	25.0	17.5	57.3
Transportation, communication, electric, gas, and sanitary services	1,829	83,350	5,878	6,797	5,683	14.0	16.7	21.6	22.3	19.8	32.7
Trucking and warehousing	1,269	58,271	5,022	4,890	4,059	15.7	18.6	23.3	28.0	22.1	35.7
Other	560	11,079	856	1,907	1,624	30.9	35.9	56.2	33.9	43.8	19.8
Wholesale and retail trade	12,093	711,722	13,474	49,436	40,191	4.9	6.1	8.2	9.0	7.6	16.7
Wholesale trade	1,627	166,756	2,987	7,171	6,304	13.0	10.6	18.5	21.6	15.4	38.2
Retail trade	9,978	521,845	10,028	41,033	29,008	5.4	7.5	9.5	10.0	9.0	18.6
Food stores	799	114,848	1,542	4,697	4,237	18.8	18.5	19.0	21.5	19.4	63.2
Automotive dealers and service stations	1,237	153,819	3,930	7,547	8,628	14.6	14.7	18.8	19.0	17.4	59.0
Eating and drinking places	1,418	75,207	3,597	14,343	2,666	14.3	16.5	19.7	20.2	22.3	26.2
Direct selling organizations	3,368	8,005	115	(*)	262	9.9	17.7	33.7	(*)	23.7	26.1
Other retail trade	3,057	169,967	2,844	14,434	13,235	9.7	13.5	15.3	16.3	15.0	33.7
Wholesale and retail trade not allocable	487	23,121	459	(*)	2,859	25.1	36.6	38.3	(*)	35.3	63.3
Finance, insurance, and real estate	3,412	39,747	2,417	684	17,343	10.5	12.5	18.2	41.2	14.1	22.2
Finance	181	(*)	(*)	(*)	−226	36.5	(*)	(*)	(*)	57.0	55.3
Insurance agents, brokers, and service	829	14,663	344	(*)	8,037	19.8	21.6	32.3	(*)	23.5	57.9
Real estate	2,382	24,529	1,975	146	9,532	13.0	15.6	21.3	33.3	17.9	25.6
Services	13,036	197,142	11,560	25,231	55,970	4.7	7.5	9.1	12.8	6.8	16.8
Hotels and other lodging places	500	11,067	1,900	1,924	−49	22.4	36.6	28.5	57.1	42.4	44.8
Personal services	2,518	35,314	2,030	6,354	7,985	11.3	20.2	21.3	29.7	16.1	41.5
Business services	2,210	17,146	1,271	2,083	4,599	11.4	22.1	34.8	64.6	17.2	13.9
Automobile repair and services	934	25,580	1,170	2,169	3,761	19.0	24.5	22.0	33.2	26.9	49.7
Amusement and recreation services, except motion pictures	1,510	7,873	887	785	−49	14.1	27.1	20.3	50.0	27.1	25.2
Medical and health services	1,232	53,679	2,010	6,820	25,183	13.9	13.4	21.8	16.3	12.0	16.5
Offices of physicians	339	20,878	501	2,760	11,684	21.6	17.6	21.7	22.2	18.8	68.7
Offices of dentists	322	20,041	866	2,636	9,229	24.9	24.0	31.1	28.1	21.8	*
Other medical services	571	12,760	643	(*)	4,270	23.4	30.3	43.8	(*)	27.9	91.2
Legal services	422	10,113	361	1,053	4,596	22.5	25.3	29.6	34.5	26.1	68.7
Other services	3,700	36,370	1,905	4,543	10,452	9.3	18.9	19.5	31.5	15.2	25.0
Nature of business not allocable	282	4,081	(*)	(*)	1,480	33.6	34.0	(*)	(*)	46.2	96.1

Footnotes at end of table

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1] Number of businesses	Business receipts	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Illinois											
All industries	552,009	16,070,164	654,660	1,484,646	3,215,650	2.7	3.0	6.1	5.0	3.4	6.5
All nonfarm industries	360,476	13,652,667	361,991	1,342,424	2,096,666	2.1	3.0	5.0	5.3	2.6	6.5
Agriculture, forestry, and fishing	197,932	4,584,755	504,876	152,542	1,141,307	6.4	6.0	9.6	13.4	7.8	14.6
Farms	191,531	4,417,197	492,689	122,422	1,117,164	6.6	8.2	10.0	13.0	6.0	15.1
Field crop	137,388	2,995,846	325,272	68,620	1,042,141	7.7	9.0	11.8	16.1	6.6	27.6
Livestock	43,904	1,327,036	152,433	41,368	85,030	14.9	16.2	20.3	24.6	23.5	15.9
Other	10,239	94,315	14,984	12,434	−10,007	24.1	26.7	25.4	40.0	33.5	29.3
Other agriculture, forestry, and fishing	6,401	167,558	12,187	30,120	24,143	15.6	26.6	30.2	43.1	27.0	25.5
Mining	2,511	140,149	6,626	11,461	13,591	40.0	19.2	39.4	38.1	20.3	31.6
Construction	36,976	1,435,570	40,636	292,759	210,523	6.7	8.7	13.1	14.4	8.2	23.6
General building contractors and operative builders	7,828	532,760	6,289	99,907	53,697	14.4	16.3	23.2	23.3	17.1	44.7
Special trade contractors	27,459	816,904	27,659	175,413	146,652	7.6	12.9	17.0	19.6	11.4	23.8
Other construction	1,691	83,886	4,688	17,439	10,174	32.7	31.5	35.4	36.1	37.2	94.9
Manufacturing	9,279	471,250	20,905	60,565	67,467	12.9	16.7	24.4	21.2	15.8	33.5
Transportation, communication, electric, gas, and sanitary services	14,280	489,457	48,009	59,664	56,592	10.9	13.9	17.3	26.1	15.3	36.3
Trucking and warehousing	9,832	381,462	35,569	47,110	49,540	13.3	15.8	18.0	31.7	17.4	29.6
Other	4,448	107,995	12,440	12,554	7,052	18.6	29.3	42.9	60.4	30.4	71.6
Wholesale and retail trade	108,357	7,624,646	92,694	504,047	563,606	4.1	4.4	6.6	6.7	5.1	11.2
Wholesale trade	15,191	2,208,867	21,536	69,758	164,334	9.3	7.4	13.0	15.0	9.4	31.1
Retail trade	91,627	5,368,869	69,542	431,829	397,500	4.5	5.5	7.7	7.4	6.2	11.4
Food stores	7,621	839,206	5,963	47,744	37,835	14.6	13.6	16.0	19.4	18.3	40.1
Automotive dealers and service stations	8,275	1,775,996	13,335	114,374	111,347	12.3	10.5	16.9	12.4	12.2	36.5
Eating and drinking places	15,929	717,535	16,104	101,897	56,837	10.6	13.4	16.3	17.2	15.7	25.0
Direct selling organizations	23,452	88,481	1,927	(*)	20,679	10.9	17.4	29.4	(*)	21.3	19.5
Other retail trade	36,350	1,947,651	32,213	167,174	170,702	6.7	9.0	11.7	12.3	9.6	16.4
Wholesale and retail trade not allocable	1,539	48,312	(*)	(*)	1,974	30.7	54.3	(*)	(*)	65.0	61.1
Finance, insurance, and real estate	37,244	658,260	25,208	26,323	230,312	6.8	10.7	24.6	20.5	6.6	19.6
Finance	1,356	89,164	221	367	20,611	27.5	16.7	32.1	44.7	24.2	42.7
Insurance agents, brokers, and service	11,905	191,261	3,027	12,385	90,822	11.3	20.3	26.9	29.8	15.0	32.4
Real estate	23,983	377,835	21,960	12,571	118,879	6.8	14.9	26.9	29.0	12.2	23.4
Services	143,092	2,652,212	113,079	336,043	926,461	3.2	5.2	6.6	11.5	4.3	11.3
Hotels and other lodging places	2,029	81,215	13,796	14,552	314	27.5	33.9	52.4	36.7	48.8	33.6
Personal services	32,653	310,637	14,143	39,883	92,263	7.1	13.0	15.0	25.5	11.9	28.5
Business services	28,007	418,842	14,248	58,061	100,882	7.4	18.5	18.3	49.7	12.9	21.1
Automobile repair and services	7,068	210,265	13,494	38,103	26,635	15.2	23.1	23.4	34.9	21.6	38.2
Amusement and recreation services, except motion pictures	12,472	182,260	12,441	15,407	9,727	11.2	27.4	23.1	30.7	25.4	27.0
Medical and health services	19,354	769,384	25,037	91,029	392,540	7.7	7.2	14.0	11.5	6.8	33.9
Offices of physicians	7,439	357,307	9,194	43,076	205,041	10.1	9.1	13.6	16.3	6.6	34.1
Offices of dentists	4,305	206,903	8,392	23,760	98,368	17.3	15.6	34.0	20.0	15.3	73.6
Other medical services	7,810	205,174	7,451	24,193	89,131	13.6	15.6	21.7	25.7	15.3	77.9
Legal services	8,744	311,130	5,334	29,993	162,937	10.7	12.1	16.2	16.1	10.4	35.6
Other services	31,765	388,479	14,566	55,215	139,173	7.0	13.6	18.9	30.1	11.8	23.1
Nature of business not allocable	2,236	14,483	(*)	(*)	5,749	25.8	32.6	(*)	(*)	36.5	26.6
Indiana											
All industries	322,724	8,977,795	464,360	665,105	1,375,132	4.0	6.0	10.4	7.1	5.7	11.4
All nonfarm industries	182,422	6,246,961	160,219	596,626	914,211	3.0	4.6	7.3	7.6	4.1	9.2
Agriculture, forestry, and fishing	143,454	2,753,090	295,731	87,659	466,301	8.2	16.5	16.5	19.4	13.4	17.5
Farms	140,302	2,731,834	294,131	86,580	460,921	6.4	16.6	15.6	10.7	13.5	17.6
Field crop	80,582	1,352,116	159,658	34,752	371,420	10.0	14.8	18.5	28.7	13.6	34.4
Livestock	41,886	1,324,764	125,538	31,162	78,848	17.2	30.7	27.9	25.9	34.2	23.3
Other	17,834	54,954	6,937	666	10,653	25.8	41.6	25.6	45.0	53.2	29.0
Other agriculture, forestry, and fishing	3,152	21,256	1,600	(*)	4,380	22.7	30.3	29.8	(*)	36.5	36.3
Mining	626	15,606	796	677	3,279	36.9	30.5	30.1	42.2	36.2	34.9
Construction	22,739	606,384	20,740	130,368	119,495	6.5	13.6	17.2	19.4	12.0	26.6
General building contractors and operative builders	3,218	327,633	3,018	38,471	17,828	21.4	24.2	26.7	31.4	25.0	37.4
Special trade contractors	17,567	414,961	15,654	67,599	87,860	9.7	17.6	21.2	25.4	14.3	45.3
Other construction	1,834	63,790	2,068	(*)	13,807	29.1	45.4	53.0	(*)	40.7	61.5
Manufacturing	4,179	143,465	6,270	27,214	20,733	20.4	28.2	37.0	31.4	26.6	40.3
Transportation, communication, electric, gas, and sanitary services	10,422	221,635	25,905	28,940	30,754	12.6	21.7	23.2	52.7	20.9	32.8
Trucking and warehousing	7,480	184,481	21,778	26,275	24,076	15.1	25.0	26.5	57.9	24.9	36.9
Other	2,942	37,354	4,127	(*)	6,678	24.7	36.3	41.8	(*)	32.8	70.8
Wholesale and retail trade	52,945	3,559,006	43,190	206,956	236,746	5.5	6.5	12.5	6.3	7.7	15.9
Wholesale trade	6,633	1,003,198	9,493	33,510	66,096	15.3	10.0	13.9	15.0	13.5	42.4
Retail trade	40,781	2,403,442	32,769	172,934	155,074	6.3	6.6	15.9	10.8	9.8	18.2
Food stores	2,853	447,199	3,820	24,837	15,738	23.0	18.4	21.3	23.4	24.3	52.3
Automotive dealers and service stations	5,434	867,332	5,285	51,123	40,881	16.6	16.3	20.1	19.4	21.0	42.4
Eating and drinking places	3,360	211,601	5,790	32,181	15,701	21.7	25.4	25.9	29.8	26.5	54.9
Direct selling organizations	11,582	39,598	467	(*)	2,485	12.4	19.5	38.7	(*)	24.9	32.6
Other retail trade	17,552	837,712	17,407	64,757	80,269	9.6	13.4	27.7	17.3	14.2	24.3
Wholesale and retail trade not allocable	5,531	152,368	928	(*)	15,576	17.2	24.0	51.4	(*)	31.5	46.3
Finance, insurance, and real estate	16,045	223,637	5,069	17,496	85,087	9.9	15.1	17.1	31.1	13.6	25.0
Finance	251	(*)	(*)	(*)	1,205	66.3	(*)	(*)	(*)	56.2	70.7
Insurance agents, brokers, and service	7,473	128,719	2,282	13,585	45,824	14.6	22.7	26.2	38.9	19.2	45.0
Real estate	8,321	88,504	2,650	3,903	38,058	13.8	18.9	23.5	33.6	20.6	28.6
Services	87,615	1,177,179	53,399	179,890	397,175	5.1	6.0	13.1	14.6	6.4	17.2
Hotels and other lodging places	1,786	36,587	6,210	3,001	1,376	29.9	42.5	47.7	37.4	59.5	39.7
Personal services	17,477	175,025	7,622	38,011	56,243	9.7	17.7	20.2	33.6	15.2	39.3
Business services	10,101	141,634	5,881	14,356	45,445	12.6	23.9	28.4	32.3	20.4	45.0
Automobile repair and services	5,877	146,369	7,804	23,618	15,494	17.4	28.6	44.6	43.7	27.0	55.0
Amusement and recreation services, except motion pictures	5,926	39,048	4,938	4,543	−5,902	25.3	38.1	42.0	51.8	45.5	30.2
Medical and health services	6,925	442,935	14,852	76,556	209,833	11.8	13.6	27.2	25.2	9.7	43.6
Offices of physicians	3,265	208,092	4,760	27,765	122,931	14.2	12.5	24.3	17.1	11.5	46.6
Offices of dentists	1,657	118,804	3,988	17,470	62,412	24.2	20.2	41.8	23.4	20.1	61.3
Other medical services	1,803	116,039	6,104	31,301	24,490	28.0	42.2	57.2	58.2	30.4	(*)
Legal services	2,265	57,982	1,012	6,016	34,597	22.1	20.6	21.8	28.1	20.2	51.3
Other services	17,258	137,579	5,080	13,789	40,089	9.9	19.8	31.1	43.3	18.6	49.3
Nature of business not allocable	4,397	77,191	3,250	(*)	16,562	19.0	52.7	54.4	(*)	33.8	46.4

Footnotes at end of table

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1] Number of Business	Business receipts	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Iowa											
All industries	306,266	10,867,455	643,775	518,829	1,758,497	3.2	3.8	5.2	8.4	3.8	9.9
All nonfarm industries	129,324	4,981,385	138,136	419,660	623,365	3.4	5.5	7.8	7.8	4.4	12.4
Agriculture, forestry, and fishing	179,440	5,916,574	508,333	100,020	1,155,736	5.1	5.3	6.2	8.0	5.3	12.1
Farms	176,942	5,886,070	505,639	99,169	1,145,132	5.2	5.3	6.2	8.1	5.3	12.1
Field crop	92,834	2,707,975	269,036	49,151	862,399	6.9	7.6	9.4	11.2	8.7	24.4
Livestock	78,618	3,131,978	231,622	49,219	264,309	8.3	7.6	8.3	9.7	9.2	14.2
Other	5,690	46,117	4,981	799	18,424	16.9	30.5	29.5	36.1	36.4	24.5
Other agriculture forestry, and fishing	2,498	30,504	2,694	(*)	10,604	23.6	34.0	50.6	(*)	38.6	76.3
Mining	391	7,096	465	(*)	512	50.7	37.4	46.7	(*)	42.6	48.8
Construction	18,624	524,194	19,992	100,391	114,161	9.1	13.0	17.2	20.7	12.0	53.8
General building contractors and operative builders	2,060	228,977	4,626	37,376	23,677	24.2	25.7	33.3	39.4	26.8	89.4
Special trade contractors	15,974	348,573	12,127	53,010	85,360	10.0	15.2	21.7	26.5	13.8	44.0
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	2,486	93,024	4,786	11,265	13,205	23.2	38.7	42.9	51.4	36.4	85.2
Transportation, communication, electric, gas and sanitary services	8,740	351,176	35,923	33,014	25,522	13.6	18.1	22.9	31.8	20.0	32.4
Trucking and warehousing	7,939	349,842	36,449	33,014	26,405	14.3	18.2	23.1	31.8	20.2	33.7
Other	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)
Wholesale and retail trade	42,438	3,060,280	40,475	166,545	178,525	5.8	7.9	9.9	9.9	7.9	18.9
Wholesale trade	7,100	1,225,042	11,033	29,218	49,264	13.7	15.0	14.5	22.8	13.3	35.3
Retail trade	34,292	1,829,655	29,355	137,135	129,345	8.5	8.1	12.6	10.9	9.7	22.0
Food stores	1,681	281,925	3,551	20,171	8,227	26.3	21.4	35.5	26.4	27.0	69.1
Automotive dealers and service stations	4,538	555,035	6,581	35,825	32,658	16.6	14.2	19.7	19.2	18.0	51.8
Eating and drinking places	5,476	223,366	5,118	26,707	20,379	17.2	20.5	25.1	27.0	26.5	36.1
Direct selling organizations	3,517	27,617	287	(*)	4,126	13.1	17.9	26.0	(*)	21.3	34.3
Other retail trade	13,060	610,712	13,818	53,957	63,913	10.7	13.8	21.6	18.4	15.1	39.5
Wholesale and retail trade not allocable	1,084	5,583	(*)	(*)	—34	38.9	48.0	(*)	—	56.2	51.1
Finance, insurance, and real estate	10,870	129,462	4,766	5,642	57,616	12.1	14.2	18.5	30.6	18.0	25.3
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	4,240	62,076	1,165	4,787	29,852	17.4	21.3	30.5	39.2	22.3	51.3
Real estate	6,433	59,877	3,543	702	25,181	16.8	20.1	22.8	53.4	20.9	33.0
Services	42,015	863,925	28,009	97,593	220,427	6.8	9.0	13.2	14.8	7.7	17.5
Hotels and other lodging places	814	23,120	3,605	(*)	1,694	41.8	54.1	59.9	(*)	56.9	60.3
Personal services	11,331	100,031	4,640	14,499	32,052	11.8	19.0	21.7	32.0	18.3	43.1
Business services	4,245	49,660	2,303	(*)	10,990	18.2	41.5	30.9	(*)	30.4	34.6
Automobile repair and services	3,252	90,568	4,586	(*)	14,462	21.9	31.9	34.0	(*)	31.6	65.8
Amusement and recreation services, except motion pictures	4,207	60,853	3,622	(*)	4,575	19.5	36.5	51.2	(*)	35.6	39.5
Medical and health services	5,879	220,253	5,461	33,617	110,040	28.5	13.3	19.5	25.0	11.5	43.1
Offices of physicians	1,468	89,083	2,057	10,400	53,262	19.4	16.3	31.2	25.7	14.9	43.1
Offices of dentists	1,115	53,397	1,797	12,663	29,885	25.2	22.6	27.4	23.6	21.2	(*)
Other medical services	3,296	47,773	1,607	(*)	19,893	49.4	38.5	42.0	(*)	30.6	(*)
Legal services	1,946	30,530	1,210	2,233	19,437	26.7	27.0	38.6	40.5	26.1	58.9
Other services	10,341	88,910	2,582	11,295	23,977	12.2	23.9	23.9	42.0	23.2	36.2
Nature of business not allocable	1,084	(*)	(*)	(*)	(*)	37.8	(*)	(*)	(*)	(*)	(*)
Kansas											
All industries	234,744	6,986,110	424,792	367,738	1,125,984	4.1	4.4	7.7	8.8	4.9	9.0
All nonfarm industries	112,458	3,788,369	99,775	300,938	539,579	3.9	4.7	7.9	8.0	4.7	9.7
Agriculture, forestry, and fishing	124,999	3,231,804	328,771	89,608	591,233	7.0	7.7	9.7	12.0	8.1	12.1
Farms	122,276	3,197,741	325,017	88,800	586,385	7.1	7.8	9.8	12.2	8.1	12.3
Field crop	83,970	2,116,828	251,506	58,425	629,598	8.3	9.5	11.4	12.8	8.7	24.2
Livestock	29,573	1,046,602	69,056	26,445	—41,029	15.7	14.0	20.5	27.9	21.5	18.1
Other	8,733	34,311	4,455	1,930	—2,184	29.8	41.9	33.1	54.9	40.0	37.0
Other agriculture forestry and fishing	2,723	34,063	3,754	2,808	4,848	23.2	40.6	35.0	59.7	54.9	40.2
Mining	3,937	158,520	9,917	21,882	21,923	17.0	17.6	28.8	44.8	14.5	19.1
Construction	13,381	245,056	11,658	32,962	51,589	10.8	13.2	27.8	25.3	15.4	33.6
General building contractors and operative builders	1,418	72,571	1,144	10,674	7,418	30.7	24.3	53.6	58.7	39.0	45.9
Special trade contractors	10,812	143,271	9,095	18,730	39,208	12.1	17.2	34.5	28.2	17.5	57.9
Other construction	1,151	29,214	1,417	(*)	4,963	35.9	39.9	50.7	(*)	55.3	55.3
Manufacturing	1,045	68,474	2,282	(*)	9,650	32.9	42.5	41.5	(*)	39.8	50.5
Transportation, communication, electric, gas, and sanitary services	7,068	172,897	16,840	9,249	19,726	25.7	17.5	27.3	33.3	25.5	40.3
Trucking and warehousing	6,214	163,059	15,040	8,874	15,957	28.8	18.3	29.4	34.6	27.1	42.1
Other	852	9,838	(*)	(*)	3,769	40.2	55.2	(*)	(*)	71.9	32.6
Wholesale and retail trade	32,497	2,257,448	26,831	137,331	153,110	5.5	6.8	11.1	10.8	8.6	15.9
Wholesale trade	4,581	595,652	7,377	19,330	38,573	16.3	10.2	24.5	18.8	16.5	20.7
Retail trade	27,509	1,627,355	18,872	115,342	109,825	7.2	8.7	12.4	12.2	10.2	21.2
Food stores	384	167,102	1,193	10,467	6,588	34.6	21.6	27.6	20.4	28.8	58.3
Automotive dealers and service stations	4,677	835,849	4,982	30,490	27,496	16.9	15.2	21.5	19.6	18.9	40.5
Eating and drinking places	2,921	122,598	3,668	18,919	15,642	23.3	32.3	42.1	40.4	35.2	49.4
Direct selling organizations	8,416	32,874	(*)	(*)	4,895	14.1	23.4	(*)	(*)	27.9	44.9
Other retail trade	10,511	668,932	8,872	55,389	55,204	11.2	13.5	15.5	18.3	14.9	30.8
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	12,457	215,181	5,858	7,786	72,621	16.2	19.8	28.6	30.6	14.9	23.0
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	3,411	112,693	1,384	3,812	30,698	19.4	33.9	36.1	42.5	24.1	57.5
Real estate	8,558	94,968	3,967	3,477	38,362	22.0	19.5	38.7	48.7	19.7	29.4
Services	36,295	573,040	22,186	72,833	197,626	6.3	10.2	14.0	17.5	8.1	24.0
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	10,273	117,980	6,414	25,776	29,792	12.7	23.7	34.4	42.1	19.0	59.5
Business services	5,304	41,870	1,330	3,775	16,159	16.3	31.0	34.4	45.6	27.9	59.4
Automobile repair and services	2,954	58,168	2,459	(*)	11,003	23.6	38.9	56.2	(*)	31.9	67.5
Amusement and recreation services, except motion pictures	2,476	12,543	1,931	(*)	766	25.3	30.8	38.3	(*)	53.1	42.8
Medical and health services	4,331	192,991	5,516	27,610	94,779	15.8	13.6	20.2	16.1	12.2	53.0
Offices of physicians	1,647	87,693	1,879	13,070	49,248	20.7	18.5	20.3	21.6	15.3	53.0
Offices of dentists	1,201	70,385	2,486	11,175	31,758	29.1	25.8	33.7	28.3	24.7	(*)
Other medical services	1,483	34,613	1,151	(*)	13,773	32.4	35.2	54.6	(*)	28.7	(*)
Legal services	1,215	34,406	601	2,630	22,870	29.5	27.4	35.6	35.9	27.9	(*)
Other services	4,121	113,570	3,232	11,441	23,050	12.9	30.5	27.3	39.2	24.0	53.6
Nature of business not allocable	3,067	83,690	851	3,310	8,486	22.8	37.5	50.0	52.2	33.8	78.8

Footnotes at end of table

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (Percent): Number of Business	Business receipts	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Kentucky											
All industries	254,704	5,754,597	269,832	468,127	701,568	4.6	4.4	7.5	6.6	5.0	9.5
All nonfarm industries	115,248	4,641,489	126,250	399,372	609,162	3.4	4.8	7.5	7.5	4.2	11.5
Agriculture, forestry, and fishing	140,267	1,125,792	145,064	74,009	94,565	8.0	11.9	12.5	15.1	15.0	13.2
Farms	139,456	1,113,108	143,582	68,755	92,406	8.0	12.1	12.6	15.4	15.4	13.3
Field crop	96,009	555,336	71,032	40,606	67,837	9.6	14.9	15.5	17.9	19.2	16.7
Livestock	39,403	500,100	62,031	22,870	18,214	15.3	19.7	21.3	28.6	27.9	24.3
Other	4,044	57,670	10,519	5,279	6,355	20.5	74.6	53.3	76.7	64.4	34.1
Other agriculture, forestry, and fishing	811	22,684	1,482	5,254	2,159	36.4	40.2	40.6	67.9	43.1	81.2
Mining	1,201	113,897	6,321	6,506	32,095	28.4	14.3	10.1	16.5	12.7	15.3
Construction	16,876	553,522	18,459	92,247	82,722	9.3	14.2	18.4	19.0	13.2	35.6
General building contractors and operative builders	1,770	131,406	2,201	21,978	4,939	28.1	30.6	37.8	40.8	32.7	52.6
Special trade contractors	12,705	328,357	10,098	59,263	66,063	10.9	18.1	25.9	23.3	15.4	67.6
Other construction	2,401	93,759	6,160	(*)	11,720	24.5	33.9	32.6	(*)	36.4	43.4
Manufacturing	4,340	162,055	11,150	15,244	10,570	19.0	22.1	27.4	32.2	26.1	41.4
Transportation, communication, electric, gas, and sanitary services	7,859	167,276	20,567	18,957	26,901	14.1	17.8	22.5	25.5	18.4	36.7
Trucking and warehousing	6,929	145,851	19,045	18,772	24,156	15.2	19.9	23.9	32.4	21.4	38.7
Other	930	21,625	(*)	(*)	5,745	37.3	30.9	(*)	(*)	28.6	(*)
Wholesale and retail trade	36,026	2,809,600	32,489	156,386	176,385	6.3	6.6	10.5	11.2	7.8	16.3
Wholesale trade	3,665	666,950	7,831	22,676	39,722	18.0	12.9	21.3	20.9	16.2	59.4
Retail trade	29,677	2,055,440	21,957	131,883	126,997	7.0	6.0	10.6	12.8	9.2	21.5
Food stores	5,011	545,067	4,859	22,628	25,144	17.2	15.3	22.0	28.9	19.0	58.2
Automotive dealers and service stations	6,346	724,130	4,633	37,160	42,437	14.8	14.9	22.0	19.6	16.0	76.3
Eating and drinking places	3,180	166,674	3,387	31,322	13,928	22.0	28.8	31.0	33.6	31.1	64.1
Direct selling organizations	4,133	13,744	(*)	(*)	2,459	19.7	35.5	(*)	(*)	56.5	60.8
Other retail trade	11,007	605,825	8,613	40,695	43,029	11.7	13.2	16.9	21.8	14.7	28.2
Wholesale and retail trade not allocable	2,684	87,210	2,895	(*)	9,666	24.4	26.5	69.2	(*)	33.2	60.1
Finance, insurance, and real estate	7,717	132,312	7,564	6,305	45,018	13.2	22.8	51.8	39.4	16.6	26.1
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	2,327	43,154	1,445	2,025	25,889	23.3	27.4	53.5	65.7	25.5	89.4
Real estate	5,048	85,547	6,065	3,852	17,434	16.7	32.3	63.1	53.3	23.0	26.4
Services	36,745	562,841	21,755	84,573	215,775	6.4	9.5	15.3	15.9	7.6	22.4
Hotels and other lodging places	583	15,574	2,430	(*)	912	50.3	58.9	59.9	(*)	49.0	65.1
Personal services	8,924	80,271	4,085	13,298	23,707	13.5	23.6	28.6	40.6	22.7	49.6
Business services	4,782	61,429	1,925	(*)	17,401	17.8	27.1	30.4	(*)	20.7	53.4
Automobile repair and services	2,286	35,578	1,102	(*)	5,345	27.4	49.9	49.6	(*)	39.3	67.0
Amusement and recreation services, except motion pictures	3,959	37,343	3,461	(*)	5,170	23.4	38.6	67.2	(*)	40.5	45.1
Medical and health services	5,367	213,092	5,302	32,272	108,487	14.5	13.0	17.7	16.5	11.8	28.1
Offices of physicians	1,752	112,784	2,412	17,120	63,901	18.8	15.4	19.3	21.7	14.4	34.8
Offices of dentists	993	54,646	1,280	6,295	28,697	30.8	26.1	25.1	36.0	25.4	63.4
Other medical services	2,622	47,662	1,610	(*)	17,889	24.3	25.3	42.2	(*)	31.9	47.2
Legal services	2,070	49,925	1,059	3,695	30,415	22.6	20.1	30.4	32.8	19.3	46.2
Other services	6,764	89,729	2,391	14,955	26,162	13.2	34.5	30.9	51.8	21.4	45.0
Nature of business not allocable	3,673	97,302	6,463	8,900	14,537	19.3	37.4	47.2	47.5	30.6	53.8
Louisiana											
All industries	157,266	5,270,450	240,534	460,067	668,636	5.8	6.0	13.6	8.6	7.1	10.5
All nonfarm industries	110,555	4,362,584	126,047	417,904	544,356	3.8	5.5	8.5	9.5	5.2	9.8
Agriculture, forestry, and fishing	48,999	976,576	128,489	67,732	154,061	16.5	21.6	24.8	21.4	21.7	19.4
Farms	46,711	907,866	114,587	62,163	144,280	17.3	23.0	27.0	22.8	22.8	20.0
Field crop	23,571	582,287	83,568	30,995	162,195	24.3	27.6	34.6	25.1	25.7	30.5
Livestock	20,899	296,424	28,977	26,354	−16,566	27.2	44.7	37.6	43.4	52.0	29.0
Other	2,241	29,155	2,042	4,814	−1,349	25.6	50.9	23.7	61.8	53.9	22.9
Other agriculture, forestry, and fishing	2,288	68,712	13,902	(*)	9,781	26.6	45.0	57.0	(*)	45.7	43.6
Mining	1,732	132,401	6,835	14,774	7,758	20.6	23.6	23.8	70.1	22.7	23.9
Construction	13,137	614,998	18,379	130,944	63,935	11.1	15.8	18.3	23.6	15.8	36.0
General building contractors and operative builders	1,585	205,487	3,678	31,069	8,583	29.6	27.0	25.0	47.1	32.9	32.7
Special trade contractors	10,285	351,092	11,135	86,790	49,390	12.7	20.8	24.1	30.4	18.9	62.1
Other construction	1,267	58,419	(*)	(*)	5,962	34.0	49.8	(*)	(*)	58.6	77.6
Manufacturing	2,835	117,274	4,281	10,117	13,076	24.9	32.3	32.4	40.1	34.2	49.6
Transportation, communication, electric, gas, and sanitary services	7,048	174,624	17,609	18,674	35,060	15.3	24.8	20.2	30.5	20.8	25.4
Trucking and warehousing	3,808	109,171	10,588	(*)	15,446	21.3	36.8	29.9	(*)	32.3	50.9
Other	3,240	65,453	7,221	(*)	19,614	22.1	24.7	23.8	(*)	27.3	27.5
Wholesale and retail trade	32,314	2,406,331	27,489	135,436	143,014	7.0	6.1	10.6	11.8	9.9	19.4
Wholesale trade	3,651	483,589	4,682	13,790	35,098	20.3	13.1	23.9	20.6	21.0	44.9
Retail trade	27,941	1,885,454	21,434	120,332	108,587	7.6	9.7	11.9	12.8	11.3	21.3
Food stores	5,630	560,862	5,994	23,071	26,025	17.0	17.7	20.0	23.9	22.0	47.5
Automotive dealers and service stations	3,095	588,487	3,424	36,239	39,267	20.5	18.7	22.8	22.0	22.5	59.7
Eating and drinking places	3,973	158,122	4,211	24,622	14,257	20.3	29.0	39.2	34.6	30.9	50.2
Direct selling organizations	6,424	38,335	899	(*)	2,454	16.3	28.1	38.9	(*)	35.3	46.1
Other retail trade	8,819	539,646	6,906	35,898	26,584	13.7	18.1	18.7	23.2	20.9	34.3
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	9,866	148,992	3,968	6,935	37,646	12.9	27.4	24.0	42.5	16.0	39.0
Finance	228	(*)	(*)	(*)	−911	70.1	(*)	(*)	(*)	53.8	68.7
Insurance agents, brokers, and service	2,737	39,086	1,815	4,387	17,470	24.0	30.3	41.5	52.8	32.1	53.5
Real estate	6,901	107,030	2,234	(*)	20,527	15.7	36.4	30.0	(*)	22.4	51.6
Services	39,056	567,940	30,893	62,074	234,911	6.3	8.6	11.8	15.1	8.2	17.7
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	9,319	79,099	4,116	19,730	17,340	13.6	28.4	32.9	48.9	21.0	54.2
Business services	5,793	40,127	2,126	(*)	13,282	16.6	26.1	29.7	(*)	23.9	42.4
Automobile repair and services	4,063	78,037	3,515	8,355	15,109	21.1	28.4	53.0	41.2	28.0	33.2
Amusement and recreation services except motion pictures	3,052	28,454	3,085	2,233	170	22.4	33.2	35.7	45.0	49.1	21.2
Medical and health services	5,197	240,237	6,891	35,016	122,680	14.7	13.6	21.0	19.9	12.8	44.5
Offices of physicians	2,270	131,326	2,989	21,280	72,968	18.9	16.2	18.1	28.1	15.6	48.9
Offices of dentists	1,069	79,457	3,049	10,006	36,770	30.7	27.5	40.5	28.6	25.8	(*)
Other medical services	1,858	29,452	(*)	(*)	12,942	29.3	41.0	(*)	40.1	40.1	86.4
Legal services	2,256	81,237	2,589	7,589	40,417	20.5	20.4	25.6	28.2	20.5	45.6
Other services	9,194	109,185	7,198	15,024	27,817	13.3	25.1	25.1	39.7	23.1	53.8
Nature of business not allocable	2,247	31,312	2,491	(*)	−285	27.0	57.5	44.6	(*)	39.4	55.9

Footnotes at end of table

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1] Number of Business	Business receipts	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Maine											
All industries	56,878	1,840,220	78,295	185,627	249,286	3.4	4.8	7.8	8.7	5.0	12.8
All nonfarm industries	51,391	1,573,634	56,021	153,267	224,968	2.6	4.8	6.6	6.7	4.4	9.3
Agriculture, forestry, and fishing	12,249	338,514	27,381	36,144	42,068	11.8	14.5	18.3	16.8	17.1	29.7
Farms	7,587	266,386	23,274	32,360	24,318	18.2	17.6	21.2	22.0	24.8	31.1
Field crop	589	7,471	410	143	3,294	41.2	68.4	35.3	38.9	80.9	43.3
Livestock	2,270	96,919	9,275	6,913	3,698	31.5	22.9	32.2	23.3	45.6	38.2
Other	4,718	161,996	13,589	25,304	17,356	24.5	25.7	28.0	27.3	30.9	43.4
Other agriculture, forestry, and fishing	4,662	70,128	4,107	3,784	17,768	8.0	16.3	18.5	27.7	12.5	34.2
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	8,678	225,506	11,505	39,878	35,595	8.8	12.3	23.2	18.1	12.0	34.5
General building contractors and operative builders	619	75,107	1,277	12,880	9,023	18.8	18.9	18.7	21.9	18.1	67.6
Special trade contractors	5,462	138,370	8,723	25,495	24,602	9.8	16.9	29.1	25.8	17.1	36.4
Other construction	397	12,029	1,505	(*)	1,870	27.6	34.0	53.0	(*)	42.5	78.1
Manufacturing	4,044	117,978	6,565	18,464	15,339	13.5	15.1	17.5	20.7	16.6	43.3
Transportation, communication, electric, gas, and sanitary services	2,373	67,282	5,523	5,901	10,368	12.9	16.1	16.6	30.4	35.1	37.7
Trucking and warehousing	1,609	42,503	5,018	4,900	5,552	14.1	20.6	21.4	34.6	19.3	49.7
Other	764	24,779	505	1,001	4,834	26.8	38.2	29.6	53.9	75.2	43.3
Wholesale and retail trade	13,901	600,382	10,639	47,664	47,692	5.2	5.0	7.8	6.1	8.6	14.1
Wholesale trade	1,837	149,505	1,882	6,714	9,758	14.9	22.2	20.8	24.8	17.1	39.3
Retail trade	11,628	645,157	8,567	40,940	35,876	5.6	6.5	8.5	9.8	9.8	15.2
Food stores	1,567	194,519	2,137	8,583	6,026	13.2	13.3	16.9	16.5	17.4	42.2
Automotive dealers and service stations	1,575	236,675	1,875	11,603	12,969	13.6	18.4	16.8	17.3	21.8	36.9
Eating and drinking places	1,594	43,762	1,366	8,104	1,059	18.2	22.1	21.9	27.8	23.6	33.7
Direct selling organizations	2,107	8,945	187	(*)	2,385	12.9	31.8	40.0	(*)	43.5	32.1
Other retail trade	4,785	161,256	2,922	12,591	13,437	8.9	12.0	14.2	18.2	14.1	23.6
Wholesale and retail trade not allocable	436	5,720	(*)	(*)	2,058	37.3	43.3	(*)	(*)	65.5	68.3
Finance, insurance, and real estate	3,387	44,294	1,691	2,726	16,696	11.9	17.7	26.7	30.1	19.0	29.4
Finance	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)
Insurance agents, brokers, and service	982	16,408	480	1,862	5,462	22.8	27.8	42.9	38.4	28.0	56.5
Real estate	2,391	27,692	1,185	864	11,183	14.1	23.1	33.9	46.8	25.7	30.5
Services	18,266	246,772	13,906	34,034	60,863	4.6	8.3	10.9	8.2	6.2	15.5
Hotels and other lodging places	1,802	30,530	4,959	3,170	1,852	15.3	18.7	19.3	25.5	26.2	37.4
Personal services	3,080	31,034	1,791	4,266	10,149	11.3	21.6	31.6	42.1	17.6	54.0
Business services	1,785	11,159	674	(*)	2,555	15.2	24.8	31.6	(*)	28.8	46.5
Automobile repair and services	1,329	32,892	1,048	4,485	3,788	15.6	20.6	24.2	27.6	21.7	46.4
Amusement and recreation services, except motion pictures	1,955	10,421	1,112	(*)	1,265	14.5	25.4	22.8	(*)	38.2	22.2
Medical and health services	2,261	86,216	2,261	12,786	45,238	10.2	9.3	13.1	15.8	6.6	40.8
Offices of physicians	949	46,998	1,165	5,480	28,824	12.9	11.4	15.7	21.0	10.7	74.3
Offices of dentists	425	18,475	533	3,453	2,206	24.9	20.6	30.1	27.4	20.3	(*)
Other medical services	887	20,743	563	3,855	7,208	18.5	22.4	30.2	35.4	21.0	34.9
Legal services	506	17,877	595	4,442	6,771	22.4	24.2	30.0	35.9	24.0	66.7
Other services	3,568	26,843	1,468	3,590	9,345	10.0	17.6	25.7	34.5	18.8	28.3
Nature of business not allocable	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)	(*)
Maryland											
All industries	155,363	4,364,735	138,604	512,403	779,794	4.4	5.3	7.9	9.2	4.9	14.3
All nonfarm industries	137,665	4,169,962	116,562	489,573	741,306	3.7	5.4	8.3	9.5	4.8	16.8
Agriculture, forestry, and fishing	24,070	256,750	28,037	14,040	34,840	21.5	20.7	33.4	23.3	29.2	35.8
Farms	17,718	214,743	22,022	12,830	38,486	25.6	23.7	22.6	25.0	33.1	26.6
Field crop	11,789	138,987	11,068	4,870	46,921	35.3	31.9	37.0	35.0	39.6	51.0
Livestock	3,869	71,935	9,309	7,454	−5,556	35.8	34.8	26.8	36.3	42.9	34.4
Other	2,060	3,821	1,645	506	−1,879	61.9	82.6	50.3	53.2	70.3	50.3
Other agriculture, forestry and fishing	6,352	42,007	6,005	(*)	−3,546	38.1	35.8	64.0	(*)	31.5	92.4
Mining	377	20,567	989	(*)	2,074	56.3	32.6	39.3	(*)	86.6	9.8
Construction	14,765	732,338	17,409	176,103	114,805	10.4	14.3	18.1	20.3	13.8	49.4
General building contractors and operative builders	3,534	196,612	2,483	27,062	30,094	21.1	25.0	26.8	32.7	25.1	47.1
Special trade contractors	10,491	521,268	13,805	146,948	80,396	12.5	17.7	20.8	23.6	16.4	64.3
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	1,697	75,825	3,529	19,266	2,738	27.3	34.0	42.5	98.6	41.5	58.8
Transportation, communication, electric, gas, and sanitary services	8,799	161,467	18,646	18,786	23,504	13.5	22.3	27.2	35.1	22.1	45.5
Trucking and warehousing	3,165	86,647	14,264	(*)	11,108	23.1	30.6	35.3	(*)	35.2	61.3
Other	5,634	74,820	5,384	(*)	12,396	16.6	32.4	33.1	(*)	26.2	49.8
Wholesale and retail trade	34,536	2,117,307	25,097	145,163	165,021	5.8	6.7	11.9	12.0	9.8	19.2
Wholesale trade	4,948	367,310	3,926	12,227	42,267	17.5	19.6	25.5	31.5	21.2	47.5
Retail trade	29,590	1,749,897	21,171	133,936	122,754	7.4	9.7	13.2	12.6	11.0	20.9
Food stores	3,720	310,790	3,241	11,246	29,685	21.3	22.0	43.5	43.6	26.2	93.0
Automotive dealers and service stations	3,625	721,794	4,740	49,972	46,907	18.6	17.1	23.8	19.9	19.3	52.8
Eating and drinking places	6,055	324,693	6,433	36,542	22,585	17.1	21.0	23.6	22.8	29.8	52.6
Direct selling organizations	9,104	42,830	1,118	(*)	5,047	13.7	23.8	40.3	(*)	44.1	28.8
Other retail trade	7,086	349,780	5,639	24,164	24,530	15.0	18.4	25.6	23.0	21.6	38.2
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	13,687	132,259	4,640	4,664	56,474	10.3	12.8	20.4	43.6	15.3	17.4
Finance	576	2,870	(*)	(*)	−1,027	47.8	44.8	(*)	(*)	73.9	25.6
Insurance agents, brokers, and service	2,773	39,889	1,245	(*)	21,865	22.7	26.9	38.0	(*)	29.1	48.9
Real estate	10,438	89,400	3,253	2,806	37,636	11.9	14.6	25.2	66.8	18.1	23.8
Services	56,039	683,766	39,174	130,929	378,026	5.0	7.3	13.8	18.4	6.5	14.9
Hotels and other lodging places	1,171	28,742	7,789	(*)	187	37.7	54.5	51.8	(*)	76.6	53.0
Personal services	8,671	106,874	5,728	27,843	28,341	13.9	25.6	44.4	42.2	21.9	42.0
Business services	9,546	106,528	4,594	(*)	46,687	12.1	20.7	25.8	(*)	18.4	29.9
Automobile repair and services	1,949	51,307	1,266	10,094	12,612	28.2	41.3	39.1	47.7	32.3	59.7
Amusement and recreation services, except motion pictures	6,405	39,102	4,315	10,929	2,031	15.5	34.7	24.2	95.5	33.7	23.6
Medical and health services	6,967	330,467	8,546	37,741	165,984	10.9	10.5	17.2	20.0	9.6	47.6
Offices of physicians	4,323	179,873	5,023	17,593	104,708	14.6	12.2	21.4	20.1	11.4	48.5
Offices of dentists	1,729	109,209	2,692	18,296	55,046	24.3	22.3	33.5	36.1	21.0	61.6
Other medical services	2,915	41,385	831	(*)	26,230	21.1	27.0	37.3	(*)	25.7	(*)
Legal services	3,448	102,465	2,401	12,124	60,430	18.0	17.8	34.2	26.6	17.2	40.8
Other services	15,882	117,301	4,431	9,217	41,744	9.5	19.1	23.0	36.1	19.7	23.6
Nature of business not allocable	891	(*)	(*)	(*)	411	39.3	(*)	(*)	(*)	51.7	70.3

Footnotes at end of table

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1]: Number of Businesses	Business receipts	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Massachusetts											
All industries	190,067	5,861,747	162,687	566,262	1,085,131	3.1	4.8	9.4	7.3	4.1	9.7
All nonfarm industries	185,285	5,553,566	154,211	552,407	1,068,892	2.9	4.7	8.3	7.3	3.9	10.0
Agriculture, forestry, and fishing	8,015	153,352	10,662	19,805	26,930	31.2	42.4	48.6	48.0	53.0	27.6
Farms	4,802	108,181	8,476	13,855	15,259	49.9	58.6	60.4	61.6	64.6	34.3
Field crop	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	682	26,297	3,077	2,496	−975	46.1	78.9	74.2	53.9	69.7	46.4
Other	3,715	80,509	5,350	(*)	15,594	63.6	74.4	85.7	(*)	91.9	53.3
Other agriculture, forestry, and fishing	3,213	45,171	2,186	(*)	11,691	22.4	32.0	35.3	(*)	38.3	34.7
Mining	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)
Construction	21,805	765,649	24,852	127,524	140,869	8.8	12.5	23.5	16.8	11.3	38.8
General building contractors and operative builders	4,700	328,108	10,773	76,637	36,919	18.6	20.3	47.5	28.2	23.0	65.4
Special trade contractors	15,925	395,755	13,488	49,036	93,677	10.3	18.4	20.9	21.1	13.5	47.6
Other construction	980	41,786	593	(*)	10,273	43.4	52.3	47.2	(*)	46.4	(*)
Manufacturing	6,574	208,390	5,415	38,279	42,340	15.7	22.5	21.8	35.4	23.2	44.2
Transportation, communication, electric, gas, and sanitary services	5,799	200,207	20,873	34,416	32,422	17.2	29.2	35.1	37.0	25.7	56.2
Trucking and warehousing	2,799	156,620	17,868	28,449	23,674	25.1	34.3	39.5	40.0	33.3	99.7
Other	3,000	43,587	3,005	5,967	8,748	23.5	52.5	67.0	55.5	34.1	67.2
Wholesale and retail trade	42,714	2,692,763	31,735	165,152	228,024	8.1	8.1	10.7	12.1	8.4	20.6
Wholesale trade	8,406	577,225	5,498	21,578	72,563	13.6	16.0	20.1	27.4	15.9	47.5
Retail trade	33,879	2,083,449	26,002	142,229	152,330	6.9	9.4	12.3	13.4	10.0	22.9
Food stores	3,483	255,702	3,611	12,071	11,375	22.0	27.0	39.3	41.5	28.3	62.7
Automotive dealers and service stations	4,984	852,754	6,117	49,050	49,981	16.5	15.8	21.8	21.0	17.5	45.5
Eating and drinking places	4,293	211,164	4,825	53,083	18,461	19.6	24.3	28.8	31.1	26.5	68.2
Direct selling organizations	4,696	47,381	1,513	(*)	6,458	19.3	33.6	56.1	(*)	37.1	42.4
Other retail trade	18,423	716,428	9,936	57,428	66,055	10.0	15.4	19.8	23.5	15.9	24.7
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	14,983	352,649	19,283	13,707	68,806	9.9	14.6	30.3	27.3	13.9	23.3
Finance	760	59,008	189	(*)	5,774	45.0	7.2	72.1	(*)	47.8	68.5
Insurance agents, brokers, and service	2,255	58,904	951	4,809	32,310	23.7	24.7	29.0	45.1	27.2	70.4
Real estate	11,968	234,737	18,143	8,063	40,522	11.3	21.0	32.1	36.9	17.1	23.9
Services	89,773	1,286,907	49,742	187,379	548,457	4.0	5.8	9.8	10.1	5.5	15.1
Hotels and other lodging places	2,389	52,284	8,674	7,320	3,041	26.0	31.4	39.3	33.1	37.7	66.0
Personal services	14,359	135,265	5,248	24,567	42,271	10.9	18.6	20.6	39.6	16.9	36.7
Business services	17,583	178,779	7,093	22,001	65,714	9.4	15.6	28.5	33.3	15.3	23.5
Automobile repair and services	3,207	70,438	3,951	(*)	18,963	22.5	31.8	37.0	(*)	28.9	66.8
Amusement and recreation services, except motion pictures	9,014	58,862	4,313	3,927	4,596	13.2	22.6	27.1	51.5	26.2	30.5
Medical and health services	14,332	485,092	12,483	58,047	273,462	9.0	8.7	12.3	12.8	8.7	35.3
Offices of physicians	5,981	255,297	8,007	25,888	158,069	12.6	10.9	13.6	14.6	10.8	43.3
Offices of dentists	2,727	39,661	3,896	18,337	74,739	20.3	18.9	28.2	24.4	18.9	96.3
Other medical services	5,744	90,134	2,560	13,822	40,654	15.9	19.9	25.8	32.6	22.9	49.2
Legal services	7,373	166,810	2,656	28,795	81,957	13.4	14.7	20.4	24.3	14.0	38.1
Other services	21,518	139,379	5,344	11,498	58,753	8.3	15.1	17.9	33.3	15.5	23.1
Nature of business not allocable	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)	(*)
Michigan											
All industries	348,005	11,518,683	500,626	1,196,510	1,626,140	3.5	4.4	8.4	6.6	5.0	9.0
All nonfarm industries	261,798	9,893,119	288,916	1,076,543	1,458,146	2.4	3.6	6.0	6.1	3.4	7.5
Agriculture, forestry, and fishing	90,563	1,689,902	217,335	135,156	174,051	11.7	20.9	17.7	31.8	25.5	17.4
Farms	86,207	1,625,564	211,710	119,987	167,994	12.3	21.8	18.2	35.1	26.4	18.0
Field crop	37,987	778,597	110,801	28,503	152,281	17.7	31.6	29.1	48.3	34.3	34.1
Livestock	20,357	552,314	62,090	37,004	−19,038	25.2	37.9	27.7	64.0	36.8	24.3
Other	27,863	294,753	38,819	54,460	34,751	22.4	47.3	31.4	58.6	54.9	37.1
Other agriculture, forestry, and fishing	4,356	64,338	5,625	(*)	6,057	18.5	47.1	31.0	(*)	40.0	38.6
Mining	1,197	40,756	4,463	(*)	3,608	30.5	47.2	61.5	(*)	45.8	33.4
Construction	34,056	1,197,550	41,619	188,271	184,007	7.0	10.5	13.8	16.5	9.7	25.3
General building contractors and operative builders	4,828	394,254	6,463	50,194	37,499	18.3	21.0	42.6	29.3	22.5	39.1
Special trade contractors	26,089	679,162	25,374	119,838	126,826	8.0	12.5	15.7	21.7	11.1	31.6
Other construction	3,141	124,134	9,782	18,239	19,682	23.5	33.2	31.3	46.6	34.5	38.1
Manufacturing	7,928	372,860	16,317	72,340	59,653	14.4	18.5	20.3	24.5	18.5	36.3
Transportation, communication, electric, gas, and sanitary services	11,255	281,960	40,309	30,122	26,112	12.1	15.5	18.7	35.0	19.6	28.0
Trucking and warehousing	7,881	220,551	36,789	19,685	23,126	14.5	18.5	20.3	39.0	21.9	34.9
Other	3,374	61,409	3,520	10,437	4,986	21.9	24.6	27.1	69.0	44.4	42.4
Wholesale and retail trade	77,664	5,667,540	77,849	410,766	421,509	4.5	5.3	7.4	7.0	6.0	14.1
Wholesale trade	13,170	1,181,800	15,570	85,787	147,602	10.4	10.1	15.5	20.0	11.4	37.9
Retail trade	62,591	4,414,254	62,267	350,564	269,134	5.0	6.2	9.4	8.5	7.1	15.8
Food stores	4,967	819,794	7,782	53,329	24,515	17.0	13.6	18.4	18.0	17.7	65.2
Automotive dealers and service stations	8,821	1,802,725	13,234	89,999	78,130	12.3	11.3	16.0	12.5	13.2	33.8
Eating and drinking places	10,012	515,097	17,372	88,069	46,786	13.0	15.8	18.2	17.8	19.3	38.6
Direct selling organizations	15,897	119,453	1,564	(*)	13,740	10.5	29.9	36.4	(*)	27.5	27.6
Other retail trade	22,894	1,357,185	21,314	119,113	104,963	8.3	11.1	14.8	17.2	11.6	21.7
Wholesale and retail trade not allocable	1,894	71,486	812	(*)	4,773	28.6	35.1	39.0	(*)	43.2	43.0
Finance, insurance, and real estate	24,524	342,530	15,611	19,757	106,795	8.0	14.2	16.6	42.1	12.1	16.1
Finance	321	5,635	(*)	(*)	3,326	70.5	44.0	(*)	(*)	49.0	63.7
Insurance agents, brokers, and service	6,619	131,436	2,222	8,290	45,070	15.7	27.4	27.8	44.1	20.7	46.8
Real estate	17,584	205,459	13,350	10,302	61,399	9.4	15.8	18.8	70.3	15.2	16.8
Services	98,521	1,906,943	86,314	322,203	642,068	3.9	6.2	14.2	13.1	5.3	11.5
Hotels and other lodging places	4,281	56,102	11,173	8,273	−42,453	19.4	30.7	22.7	39.8	38.1	20.6
Personal services	24,785	308,890	14,510	89,754	82,078	8.2	15.6	30.9	29.1	13.0	33.9
Business services	15,809	226,183	18,032	43,048	75,399	10.1	20.0	51.3	31.6	16.0	21.2
Automobile repair and services	6,011	233,188	7,574	33,960	37,359	17.1	22.5	23.2	29.7	22.3	43.9
Amusement and recreation services, except motion pictures	7,556	59,267	6,003	8,138	1,699	14.5	25.4	22.0	42.5	25.7	23.2
Medical and health services	12,814	564,585	14,556	77,661	204,243	9.3	6.6	13.2	11.7	8.3	26.1
Offices of physicians	4,568	267,056	6,582	37,191	151,211	13.1	11.0	20.8	13.9	10.7	28.7
Offices of dentists	3,032	187,199	4,450	28,021	81,008	18.5	17.7	34.4	31.8	17.3	91.3
Other medical services	5,214	130,330	3,524	12,449	51,024	18.5	19.2	22.5	34.2	18.8	70.3
Legal services	4,265	140,315	3,238	19,280	73,800	18.9	17.0	32.6	28.8	16.6	56.9
Other services	23,100	318,413	11,428	64,141	82,143	8.4	18.6	18.5	48.2	14.3	24.7
Nature of business not allocable	2,199	18,642	(*)	(*)	4,337	26.8	29.0	(*)	(*)	49.1	50.3

Footnotes at end of table

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1]					
						Number of Businesses	Business receipts	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Minnesota											
All industries	297,654	6,175,727	576,045	562,660	1,109,792	4.5	5.4	8.0	7.2	5.7	12.0
All nonfarm industries	158,967	4,917,471	171,820	437,113	596,492	3.2	5.3	7.9	8.3	5.0	10.0
Agriculture, forestry, and fishing	142,066	3,309,880	406,376	127,070	524,317	6.8	10.6	10.8	13.9	10.1	18.0
Farms	138,687	3,258,256	404,225	125,547	513,300	9.0	11.0	10.9	14.0	10.2	18.2
Field crop	60,669	1,597,503	191,553	49,087	390,024	13.7	17.9	17.9	23.7	13.3	41.9
Livestock	61,575	1,542,508	190,638	64,484	124,082	13.3	13.7	14.0	18.3	17.1	22.2
Other	16,443	118,245	22,034	11,976	—806	26.6	37.2	37.1	49.7	32.9	39.9
Other agriculture, forestry, and fishing	3,379	51,624	4,153	1,523	11,017	22.7	41.4	36.7	52.7	44.8	45.0
Mining	166	2,867	341	—	—1,757	45.9	8.3	15.2	—	7.4	36.6
Construction	19,594	527,549	25,856	69,254	77,123	9.3	15.7	24.1	20.2	13.8	32.4
General building contractors and operative builders	2,939	217,818	7,512	29,041	12,941	24.5	29.0	53.2	36.0	35.5	50.0
Special trade contractors	15,534	266,501	11,342	31,824	56,539	10.5	18.8	23.5	26.0	15.4	45.8
Other construction	1,121	43,230	7,002	(*)	7,643	36.3	45.6	56.5	(*)	43.6	56.6
Manufacturing	4,264	121,625	7,325	18,024	13,347	19.5	30.8	26.8	39.5	29.2	43.7
Transportation, communication, electric, gas, and sanitary services	10,660	376,424	35,654	42,559	40,269	13.0	16.6	16.6	30.5	16.7	36.9
Trucking and warehousing	7,262	296,002	30,316	27,312	27,828	15.6	19.3	21.2	32.1	21.7	45.3
Other	3,398	80,422	5,338	15,247	12,441	23.5	33.3	35.6	62.7	36.8	71.1
Wholesale and retail trade	48,314	2,884,957	40,872	192,423	158,456	5.6	7.8	11.3	13.1	9.4	17.2
Wholesale trade	9,508	893,449	8,476	18,811	46,339	12.7	13.3	16.3	17.4	16.4	32.1
Retail trade	38,012	1,987,858	32,203	173,297	112,077	6.6	9.6	13.7	14.4	11.5	18.9
Food stores	4,790	491,637	5,126	46,267	22,839	18.8	18.6	23.0	31.4	25.6	43.9
Automotive dealers and service stations	4,568	487,180	5,[illegible]04	25,863	25,465	18.1	19.0	23.9	24.1	23.7	41.1
Eating and drinking places	3,984	228,188	7,730	39,795	12,971	20.9	28.2	35.1	34.4	29.1	54.6
Direct selling organizations	12,724	69,822	663	(*)	3,831	11.7	32.9	33.9	(*)	33.7	21.8
Other retail trade	11,946	711,031	13,680	59,753	46,971	11.7	17.0	22.1	22.6	19.4	35.5
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	14,647	202,916	7,426	12,703	77,899	11.8	13.5	28.7	29.6	13.6	22.5
Finance	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)
Insurance agents, brokers, and service	5,966	92,137	1,226	6,305	34,355	16.2	20.3	36.6	33.4	20.8	47.6
Real estate	8,637	108,167	6,200	6,392	41,831	16.6	18.4	33.6	48.8	18.6	26.8
Services	56,502	720,640	49,542	99,735	216,690	5.4	9.2	16.8	16.5	8.7	19.0
Hotels and other lodging places	3,368	42,388	6,830	(*)	3,438	22.0	29.6	32.9	(*)	41.8	38.2
Personal services	12,822	91,785	5,614	7,725	32,224	11.6	20.1	29.9	36.6	19.8	51.6
Business services	10,267	106,295	9,215	26,323	25,440	12.6	26.6	63.4	47.2	23.1	48.6
Automobile repair and services	3,399	80,618	3,441	(*)	6,896	22.3	37.8	45.2	(*)	34.2	45.0
Amusement and recreation services, except motion pictures	4,905	74,927	11,210	9,586	10,792	18.0	35.9	40.4	47.4	34.0	58.1
Medical and health services	5,435	198,901	6,886	25,970	101,860	15.6	16.3	27.3	21.4	15.3	47.9
Offices of physicians	1,977	76,654	2,016	9,394	42,629	23.5	21.0	28.0	26.2	20.9	54.7
Offices of dentists	1,798	79,932	3,416	12,366	37,708	28.0	27.9	48.5	36.4	26.3	99.8
Other medical services	1,660	42,315	(*)	(*)	21,523	30.3	40.7	(*)	(*)	37.3	97.5
Legal services	1,480	17,351	230	(*)	9,278	30.6	29.8	40.1	(*)	34.2	50.4
Other services	14,826	108,375	6,116	15,557	28,962	10.6	18.9	18.2	33.7	20.3	33.4
Nature of business not allocable	1,419	26,867	(*)	(*)	1,246	33.1	66.7	(*)	(*)	47.0	52.2
Mississippi											
All industries	119,278	3,643,510	210,244	338,355	267,194	5.1	4.4	6.7	6.6	5.4	11.5
All nonfarm industries	71,314	3,175,769	97,607	277,571	342,089	3.4	4.2	7.6	6.7	4.3	10.4
Agriculture, forestry, and fishing	49,662	693,999	114,936	62,893	—71,541	11.3	15.1	14.6	21.5	22.7	14.7
Farms	47,964	667,741	112,637	60,784	—74,895	11.7	15.7	14.9	22.2	23.8	14.8
Field crop	12,771	419,162	63,467	45,240	21,927	20.4	22.2	21.9	28.9	26.1	27.6
Livestock	30,221	229,064	44,889	13,740	—85,944	15.3	20.2	20.7	23.9	50.6	19.3
Other	4,972	19,515	4,281	1,804	—10,878	36.6	64.3	30.2	35.7	50.5	23.6
Other agriculture, forestry, and fishing	1,698	26,258	2,299	2,109	3,354	24.5	19.3	38.3	32.6	33.8	60.4
Mining	966	68,387	4,658	4,780	3,814	23.2	17.4	32.4	14.9	21.0	25.8
Construction	10,336	363,388	14,506	66,562	45,851	9.9	13.2	21.2	18.3	12.8	35.9
General building contractors and operative builders	1,547	88,451	902	16,636	5,882	24.6	25.0	32.1	37.2	30.8	73.9
Special trade contractors	7,128	210,822	6,475	36,169	32,199	12.2	18.5	24.2	23.6	15.6	59.4
Other construction	1,663	64,115	(*)	(*)	7,770	23.8	26.7	(*)	(*)	32.2	34.1
Manufacturing	1,496	92,592	6,422	13,591	6,664	25.4	25.5	35.0	33.1	22.8	(*)
Transportation, communication, electric, gas, and sanitary services	3,976	126,886	17,582	11,456	9,950	15.7	20.9	24.6	33.5	22.3	38.3
Trucking and warehousing	3,141	116,888	17,243	10,416	7,352	17.7	22.5	25.1	36.4	24.0	40.1
Other	835	9,998	339	1,040	2,598	34.7	34.3	24.4	55.7	56.4	11.2
Wholesale and retail trade	25,332	1,977,325	24,225	113,392	109,113	5.8	5.8	6.9	8.3	7.5	17.8
Wholesale trade	1,954	371,124	4,286	12,857	22,503	19.8	9.6	22.1	18.1	16.6	45.4
Retail trade	22,647	1,597,680	19,568	100,425	87,003	6.2	6.8	9.8	9.1	8.5	19.9
Food stores	4,619	468,226	4,435	17,543	24,569	13.9	12.3	18.0	15.4	16.3	54.2
Automotive dealers and service stations	2,997	424,919	3,006	27,634	16,969	15.8	14.1	20.9	17.4	18.6	59.3
Eating and drinking places	3,631	109,050	2,879	16,510	5,574	16.6	21.2	33.5	25.4	26.1	35.8
Direct selling organizations	2,446	10,341	(*)	(*)	1,186	21.2	37.7	(*)	(*)	64.9	56.6
Other retail trade	8,954	585,144	8,901	38,372	38,705	10.0	11.9	14.9	16.0	13.6	29.2
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	5,694	98,499	4,757	4,745	23,079	13.9	19.3	26.2	54.7	18.6	26.7
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	1,745	24,384	837	(*)	10,356	22.9	28.7	49.1	(*)	26.9	83.3
Real estate	3,670	51,914	3,518	3,250	10,260	18.1	32.5	31.6	74.7	28.1	29.6
Services	20,679	403,448	19,427	56,676	137,716	6.5	9.2	15.7	13.5	7.2	17.5
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	6,301	64,120	4,029	11,390	15,191	12.9	21.6	28.3	34.9	21.0	42.8
Business services	2,561	26,572	905	(*)	5,953	20.2	32.0	28.5	(*)	26.4	38.5
Automobile repair and services	1,265	65,883	2,990	13,234	10,016	25.6	32.2	52.9	39.0	32.9	51.9
Amusement and recreation services, except motion pictures	1,264	23,817	3,713	(*)	4,306	28.0	37.7	53.9	(*)	36.8	54.1
Medical and health services	3,136	115,171	2,740	13,366	67,915	14.7	11.0	14.0	13.8	10.5	52.1
Offices of physicians	1,162	73,492	1,860	9,029	45,547	17.4	12.5	14.8	16.4	12.3	59.1
Offices of dentists	699	28,273	658	3,820	13,704	30.9	26.2	31.8	28.0	26.0	99.5
Other medical services	1,275	13,406	(*)	(*)	8,664	27.7	34.7	(*)	(*)	31.7	(*)
Legal services	1,521	50,702	1,260	6,072	16,070	21.2	36.0	23.4	29.2	22.3	49.3
Other services	4,241	48,250	2,003	6,967	18,202	14.7	18.9	25.9	29.2	19.4	45.6
Nature of business not allocable	1,133	18,986	(*)	(*)	2,546	30.5	53.9	(*)	(*)	56.9	29.2

Footnotes at end of table

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1] Number of Businesses	Business receipts	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Missouri											
All industries	351,815	9,124,265	486,715	688,733	1,051,800	4.1	6.0	9.8	5.6	5.3	10.9
All nonfarm industries	199,977	8,198,811	162,393	602,629	940,186	3.2	4.4	7.4	7.0	4.1	11.2
Agriculture, forestry, and fishing	164,834	2,975,374	326,835	95,055	121,126	8.1	15.8	14.1	18.5	14.8	13.9
Farms	161,638	2,925,454	324,322	86,104	111,614	8.3	16.1	14.2	19.9	15.4	14.[illegible]
Field crop	60,737	1,168,316	135,114	37,727	209,379	13.3	27.9	21.1	39.6	19.2	27.[illegible]
Livestock	69,642	1,722,975	180,507	45,731	—67,860	10.9	19.8	19.9	18.6	25.0	16.[illegible]
Other	11,259	34,163	8,701	2,646	—29,905	37.3	49.2	48.7	55.6	49.1	61.9
Other agriculture, forestry, and fishing	3,196	49,920	2,513	8,951	9,512	22.6	33.8	35.6	42.7	39.9	35.9
Mining	2,084	16,432	1,557	—	3,118	80.4	38.5	50.3	—	53.8	76.4
Construction	26,794	893,924	33,487	148,257	128,706	7.6	11.7	20.1	16.1	11.5	33.0
General building contractors and operative builders	5,426	349,165	8,096	57,515	20,257	18.0	18.6	28.6	23.3	22.9	49.0
Special trade contractors	21,525	434,666	21,968	77,252	96,653	8.7	16.4	27.6	24.3	13.9	38.3
Other construction	1,843	110,093	(*)	(*)	11,796	30.4	38.9	(*)	(*)	41.2	70.[illegible]
Manufacturing	4,376	218,239	8,971	37,186	30,267	18.7	22.5	31.5	25.8	23.1	33.2
Transportation, communication, electric, gas, and sanitary services	10,481	291,265	21,308	29,737	34,668	12.7	19.3	23.8	36.2	19.8	41.9
Trucking and warehousing	8,169	270,519	19,336	25,483	33,597	14.4	20.6	25.5	39.1	21.2	46.6
Other	2,312	20,766	1,972	(*)	1,071	26.4	38.2	60.4	(*)	40.1	84.4
Wholesale and retail trade	60,350	3,392,820	40,741	211,124	253,693	5.4	8.7	10.1	10.1	7.7	15.1
Wholesale trade	7,769	774,858	6,685	21,775	66,714	14.1	11.4	17.2	20.0	15.7	39.9
Retail trade	51,451	2,611,152	33,559	189,323	184,352	5.9	8.0	11.7	11.0	8.6	17.2
Food stores	3,584	334,922	2,828	15,602	20,648	21.0	21.1	26.2	25.1	24.4	58.4
Automotive dealers and service stations	8,166	1,103,117	8,198	55,280	65,124	13.6	13.5	20.7	19.2	16.2	39.1
Eating and drinking places	10,118	435,386	11,635	69,854	18,098	13.3	16.6	24.8	21.0	21.0	33.0
Direct selling organizations	14,379	96,845	1,289	(*)	17,889	11.0	24.6	51.0	(*)	27.7	26.0
Other retail trade	15,204	640,882	9,809	46,854	62,595	11.6	18.0	18.7	20.7	18.0	30.7
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	22,525	291,214	14,406	14,522	107,697	12.8	12.2	39.9	22.2	12.6	40.7
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	6,254	111,344	2,163	7,895	56,354	16.0	18.8	30.7	31.3	18.6	62.5
Real estate	16,160	171,913	12,169	5,044	47,613	16.8	16.1	46.9	31.2	17.5	44.6
Services	66,340	1,023,802	39,186	151,658	385,705	5.0	8.0	10.2	14.9	6.9	15.6
Hotels and other lodging places	1,996	32,536	5,527	3,042	704	29.4	28.9	31.2	51.7	45.6	47.4
Personal services	17,678	184,477	5,592	31,758	48,901	9.9	17.6	24.9	32.9	16.0	40.4
Business services	11,938	121,347	2,232	9,513	40,587	11.8	24.4	28.0	50.5	19.4	46.7
Automobile repair and services	4,159	124,247	4,918	36,528	9,926	20.1	32.9	29.9	45.1	37.7	56.5
Amusement and recreation services, except motion pictures	3,008	45,232	1,868	(*)	7,692	22.8	64.4	45.8	(*)	48.4	39.3
Medical and health services	9,392	309,050	6,827	37,751	165,819	11.6	11.9	17.2	14.9	11.1	38.6
Offices of physicians	2,834	122,711	3,272	14,483	74,479	17.5	15.6	19.2	19.6	15.1	45.0
Offices of dentists	1,375	84,301	1,781	12,802	42,435	27.8	28.0	31.9	29.4	24.8	[illegible]
Other medical services	5,183	102,038	3,774	10,466	48,905	17.3	22.2	33.3	29.4	20.7	55.[illegible]
Legal services	3,327	92,155	2,029	9,532	48,007	19.2	20.7	27.5	27.6	19.7	62.4
Other services	14,842	114,758	4,193	18,259	44,069	11.9	20.0	28.6	36.4	18.7	37.4
Nature of business not allocable	1,831	21,175	(*)	(*)	6,420	31.0	58.3	(*)	(*)	44.7	99.3
Montana											
All industries	73,165	2,169,669	165,694	178,713	292,620	3.9	3.7	5.9	5.8	5.2	8.4
All nonfarm industries	39,658	1,373,922	52,741	142,774	182,792	3.1	4.1	6.0	6.6	4.2	8.0
Agriculture, forestry, and fishing	34,500	812,649	114,854	37,118	134,304	7.6	7.1	8.1	11.9	8.9	10.5
Farms	33,309	795,747	112,953	35,939	129,828	7.8	7.1	8.2	12.2	9.1	10.5
Field crop	15,426	432,120	57,132	16,502	163,798	10.3	9.2	11.0	13.6	10.4	26.9
Livestock	14,679	275,650	38,851	14,740	—43,540	12.7	11.3	12.2	15.2	21.0	11.9
Other	3,204	40,375	6,970	4,697	9,570	15.2	42.5	41.9	64.3	32.1	20.4
Other agriculture, forestry, and fishing	1,191	16,902	1,901	1,179	4,476	31.3	52.9	54.4	49.1	52.3	65.4
Mining	516	12,849	556	756	1,822	22.3	18.8	23.5	23.3	24.4	28.8
Construction	5,700	212,340	9,292	40,228	25,097	7.4	10.8	12.8	15.9	11.0	29.9
General building contractors and operative builders	1,364	76,832	1,845	11,291	7,707	15.2	18.9	22.0	22.4	20.4	63.4
Special trade contractors	3,971	119,414	5,269	25,874	17,691	9.0	14.1	15.8	22.1	13.5	29.6
Other construction	365	16,094	2,178	3,063	699	28.2	34.2	34.3	46.5	39.9	48.6
Manufacturing	2,064	59,132	5,443	9,938	6,689	12.0	21.1	19.1	26.9	19.4	27.0
Transportation, communication, electric, gas, and sanitary services	2,774	87,154	8,020	12,207	9,442	21.9	14.6	18.1	26.6	18.7	37.8
Trucking and warehousing	2,274	79,750	7,632	11,212	7,451	26.1	15.5	19.0	28.5	18.5	38.9
Other	500	7,404	388	995	1,981	26.3	41.6	40.6	56.8	39.1	48.7
Wholesale and retail trade	11,357	729,183	11,425	45,057	44,998	5.3	6.1	10.8	8.9	7.7	14.1
Wholesale trade	1,328	161,622	1,860	4,526	9,325	14.3	10.8	19.0	20.7	15.8	23.6
Retail trade	9,837	562,440	9,536	40,522	34,642	5.8	7.3	12.5	9.7	8.9	16.2
Food stores	938	122,055	1,974	7,132	5,386	24.6	20.1	41.2	29.2	30.5	47.1
Automotive dealers and service stations	1,405	171,915	1,507	9,501	9,830	13.9	12.7	16.3	19.2	16.0	35.8
Eating and drinking places	1,686	75,224	2,370	12,484	5,363	14.0	17.0	21.6	18.9	18.7	30.7
Direct selling organizations	2,437	7,192	100	(*)	119	11.6	22.4	31.0	(*)	24.3	20.2
Other retail trade	3,371	186,054	3,585	11,291	13,944	9.6	11.7	18.3	15.6	14.0	27.1
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	2,966	45,007	1,892	2,505	12,188	9.6	14.4	19.2	26.7	13.4	26.5
Finance	113	4,700	61	(*)	793	27.8	27.2	35.8	(*)	33.1	60.0
Insurance agents, brokers, and service	1,132	13,693	422	1,670	5,070	18.3	23.3	32.5	38.3	23.7	38.9
Real estate	1,721	26,614	1,409	793	6,325	12.5	20.6	23.9	41.8	18.2	34.9
Services	13,042	207,943	14,002	30,058	56,478	4.9	8.1	11.0	12.6	7.2	14.2
Hotels and other lodging places	1,124	22,298	4,728	4,604	1,024	18.5	24.4	22.2	33.8	33.7	30.0
Personal services	2,823	21,716	1,849	3,646	5,335	11.8	19.6	26.6	31.9	20.3	36.9
Business services	1,635	10,327	1,189	1,507	2,577	13.0	24.1	53.9	42.6	29.8	34.1
Automobile repair and services	820	27,313	752	3,162	3,049	18.7	34.7	25.3	53.7	29.1	46.4
Amusement and recreation services, except motion pictures	1,037	8,393	1,834	(*)	1,055	17.0	34.3	35.1	(*)	36.4	31.8
Medical and health services	1,249	82,555	1,738	8,479	30,664	12.8	12.1	14.8	17.7	11.2	55.5
Offices of physicians	421	29,086	669	3,867	15,557	16.3	15.4	19.2	17.9	14.8	56.8
Offices of dentists	290	20,704	575	2,618	10,659	24.3	22.4	25.3	28.6	20.9	[illegible]
Other medical services	538	12,785	494	(*)	4,648	23.4	30.8	24.4	(*)	28.3	69.3
Legal services	418	10,087	252	1,206	5,192	24.4	27.4	33.6	24.2	25.5	62.3
Other services	3,932	34,954	1,660	6,784	7,382	9.3	17.2	17.5	31.9	17.0	28.1
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1] Number of Businesses	Business receipts	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Nebraska											
All industries	175,574	6,259,311	435,626	336,156	952,076	3.8	3.7	6.3	7.5	4.5	10.3
All nonfarm industries	69,773	2,869,492	70,523	245,221	345,055	3.4	4.4	8.3	8.2	4.5	10.1
Agriculture, forestry, and fishing	108,012	3,633,823	367,429	92,669	614,567	6.0	5.6	7.3	12.5	8.4	12.3
Farms	105,801	3,589,818	365,105	90,935	607,024	6.1	5.7	7.3	12.7	8.4	12.4
Field crop	60,252	1,780,787	221,038	56,403	556,747	7.7	8.7	10.4	18.7	7.6	37.3
Livestock	37,662	1,755,680	136,674	31,209	48,067	9.8	7.6	10.0	13.9	12.6	13.9
Other	7,887	53,351	5,393	3,323	2,210	30.6	33.3	25.9	49.2	50.1	36.8
Other agriculture, forestry, and fishing	2,211	44,005	2,324	1,734	7,543	20.8	28.9	26.3	34.1	29.6	52.2
Mining	259	7,369	531	(*)	1,087	55.7	37.6	46.3	(*)	34.0	12.1
Construction	9,327	251,229	9,775	58,142	43,981	10.4	14.3	26.4	22.7	13.3	40.6
General building contractors and operative builders	1,207	50,378	1,221	17,855	3,687	27.7	36.5	45.1	52.5	36.0	65.5
Special trade contractors	7,751	194,558	6,792	39,421	36,534	11.5	16.5	35.1	24.1	15.2	49.3
Other construction	369	16,293	1,762	(*)	3,760	46.3	31.5	47.6	(*)	39.7	96.0
Manufacturing	407	32,706	(*)	(*)	5,273	45.0	36.3	(*)	(*)	42.2	(*)
Transportation, communication, electric, gas, and sanitary services	4,512	174,457	19,760	15,738	14,406	15.1	17.1	22.7	31.6	20.7	27.2
Trucking and warehousing	3,686	167,684	18,854	14,733	13,762	16.5	17.8	23.7	33.6	22.4	26.7
Other	826	(*)	(*)	(*)	644	36.9	(*)	(*)	(*)	50.3	62.4
Wholesale and retail trade	21,096	1,716,002	20,318	117,878	119,466	8.3	8.9	5.7	12.8	7.7	15.5
Wholesale trade	5,138	608,600	6,481	20,837	37,349	13.0	7.2	16.9	22.0	12.6	20.0
Retail trade	15,381	1,105,163	13,738	96,911	81,595	7.4	6.5	12.0	14.6	5.9	21.9
Food stores	960	167,870	1,385	9,689	7,402	28.3	23.3	33.8	25.2	28.9	68.7
Automotive dealers and service stations	2,867	410,072	3,319	27,016	30,483	16.1	14.1	17.2	32.6	17.2	53.5
Eating and drinking places	2,219	192,330	4,363	32,290	13,163	18.8	21.8	26.2	30.2	25.2	44.6
Direct selling organizations	4,869	11,777	175	(*)	116	14.3	26.5	31.9	(*)	39.2	29.4
Other retail trade	4,466	323,014	4,496	27,848	30,411	13.7	15.1	21.2	19.5	16.5	41.6
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	5,518	77,238	3,066	2,102	25,485	12.0	17.8	18.4	28.2	16.8	19.2
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	3,019	36,522	676	(*)	16,067	17.4	27.8	36.7	(*)	22.9	57.5
Real estate	2,804	36,660	2,335	1,212	6,793	17.0	23.6	18.7	33.8	24.6	14.1
Services	25,343	357,774	13,670	45,542	123,449	5.9	9.6	12.5	20.1	7.8	22.8
Hotels and other lodging places	595	20,694	(*)	(*)	780	39.7	65.1	(*)	(*)	72.9	59.4
Personal services	7,778	70,190	3,106	10,518	24,477	11.4	20.7	23.8	36.6	17.5	61.9
Business services	3,946	38,885	1,522	3,313	10,342	15.4	31.9	37.1	58.9	21.2	35.6
Automobile repair and services	2,127	56,314	1,666	6,888	9,367	21.0	29.6	31.9	67.6	28.1	65.4
Amusement and recreation services, except motion pictures	1,418	21,974	1,479	(*)	2,137	25.6	49.4	74.6	(*)	42.3	42.2
Medical and health services	2,593	99,016	2,881	11,934	55,058	15.6	14.0	17.7	25.3	12.8	48.6
Offices of physicians	697	42,318	1,189	4,467	26,429	22.6	16.1	25.2	20.5	15.6	57.7
Offices of dentists	846	27,266	1,247	3,651	20,474	26.9	23.5	27.5	29.3	24.1	58.6
Other medical services	1,050	19,432	(*)	(*)	8,155	28.1	43.0	(*)	(*)	36.1	98.4
Legal services	1,177	21,422	818	2,791	11,312	25.3	26.2	33.1	36.4	26.7	54.2
Other services	5,709	29,279	1,320	2,064	9,976	12.9	19.0	20.8	52.5	22.6	29.2
Nature of business not allocable	698	6,691	(*)	(*)	4,365	34.1	46.4	(*)	(*)	46.5	84.5
Nevada											
All industries	29,277	970,331	38,953	113,574	54,053	3.5	4.9	6.2	7.3	4.6	6.5
All nonfarm industries	27,013	902,659	30,934	105,750	111,076	3.4	4.5	5.6	7.5	4.4	7.2
Agriculture, forestry, and fishing	3,064	76,746	8,510	9,904	−17,122	15.6	22.8	14.7	25.6	34.6	11.2
Farms	2,264	68,272	8,019	7,824	−17,023	19.9	25.2	15.8	30.5	40.1	11.7
Field crop	868	25,474	2,053	3,550	1,215	31.3	47.3	27.4	62.1	53.1	39.3
Livestock	957	35,893	5,198	2,917	−16,254	34.7	32.9	21.8	21.4	33.2	13.7
Other	399	6,915	778	1,357	−1,984	25.3	49.0	11.6	48.4	50.1	10.0
Other agriculture, forestry, and fishing	864	8,474	891	2,080	−99	19.6	37.5	37.2	44.0	45.6	26.3
Mining	453	10,541	686	(*)	−1,270	24.3	17.4	20.6	(*)	27.2	11.7
Construction	2,090	99,520	3,001	15,673	7,625	12.0	13.5	17.7	21.1	17.7	25.0
General building contractors and operative builders	595	41,152	641	5,070	2,098	22.5	20.8	23.6	25.0	36.2	22.5
Special trade contractors	1,319	52,964	1,865	14,023	6,126	15.2	19.7	22.6	28.1	22.2	40.7
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	333	12,434	421	1,803	1,595	36.2	29.6	32.5	58.5	33.6	54.8
Transportation, communication, electric, gas, and sanitary services	833	12,696	1,163	(*)	463	21.6	36.6	35.1	(*)	34.5	37.3
Trucking and warehousing	392	11,206	866	(*)	580	28.4	41.4	49.9	(*)	41.3	54.6
Other	241	1,490	(*)	(*)	−117	32.8	39.8	(*)	(*)	62.4	43.9
Wholesale and retail trade	6,016	496,662	7,865	41,597	29,071	6.9	7.8	11.4	12.0	8.7	17.0
Wholesale trade	1,232	104,423	1,729	4,232	7,476	16.0	16.1	25.7	27.2	19.9	29.3
Retail trade	6,588	378,850	6,118	37,275	20,598	7.7	9.1	12.7	13.1	9.8	18.7
Food stores	270	30,170	294	1,660	1,002	33.9	37.8	46.9	39.5	53.7	60.5
Automotive dealers and service stations	883	155,829	1,579	12,314	10,044	16.1	15.0	21.8	16.6	16.5	38.9
Eating and drinking places	1,441	79,757	2,515	15,100	1,965	23.8	21.8	24.7	27.2	23.2	34.4
Direct selling organizations	2,135	9,130	144	(*)	99	11.8	24.3	41.8	(*)	24.5	36.8
Other retail trade	1,859	103,964	1,586	8,113	7,488	12.3	13.7	17.8	18.9	16.4	21.5
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	3,264	44,550	2,841	1,264	13,609	10.5	15.0	21.0	33.6	15.8	17.8
Finance	174	2,436	(*)	(*)	663	28.9	35.2	(*)	(*)	33.1	42.4
Insurance agents, brokers, and service	554	6,622	200	(*)	3,114	22.4	31.1	47.6	(*)	36.5	70.1
Real estate	2,556	35,892	2,512	582	9,802	13.3	17.7	23.0	54.2	18.6	18.3
Services	11,306	215,657	14,012	35,174	59,641	5.2	8.6	11.1	11.8	5.9	11.0
Hotels and other lodging places	996	37,218	5,932	4,620	2,373	17.6	16.8	22.0	14.7	20.3	20.8
Personal services	2,025	22,477	1,591	5,555	4,147	12.6	20.3	25.5	30.7	23.6	37.7
Business services	2,221	23,535	1,522	3,395	5,814	13.0	18.5	30.7	39.4	18.4	23.1
Automobile repair and services	480	15,055	357	(*)	1,793	25.6	39.6	34.2	(*)	37.5	38.6
Amusement and recreation services, except motion pictures	1,655	42,609	2,157	7,887	13,369	14.1	13.6	20.4	31.6	9.6	24.6
Medical and health services	799	38,905	891	5,295	18,855	15.9	15.2	24.3	20.7	12.5	70.2
Offices of physicians	244	16,996	447	2,391	9,299	24.8	17.5	27.1	25.1	15.5	70.4
Offices of dentists	314	19,063	377	2,944	7,626	25.4	26.2	47.2	31.6	22.4	89.4
Other medical services	241	2,846	(*)	930	1,930	32.5	41.2	(*)	(*)	40.0	(*)
Legal services	375	13,568	347	2,102	5,697	22.1	24.0	34.4	33.8	21.0	[illegible]
Other services	2,755	22,490	1,215	3,264	7,593	10.5	20.5	19.9	34.5	18.1	23.0
Nature of business not allocable	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)

[1] Footnotes at end of table

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Number of Businesses	Business receipts	Depreciation	Payroll	Net profit	Net loss
						Coefficient of variation (Percent)[1]					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
New Hampshire											
All industries	38,520	1,034,660	43,119	100,110	142,805	4.3	5.5	7.4	7.2	5.3	12.7
All nonfarm industries	36,368	992,433	37,705	97,205	147,324	3.6	5.6	6.6	7.4	5.1	11.1
Agriculture, forestry, and fishing	3,589	46,030	5,680	3,566	−3,593	27.0	26.7	35.1	28.5	55.1	34.2
Farms	3,152	42,227	5,414	2,905	−4,519	30.6	28.9	36.8	33.6	72.9	36.2
Field crop	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	2,324	32,918	4,086	1,863	−1,482	36.7	31.1	43.7	30.6	76.3	47.4
Other	381	2,573	340	(*)	−1,025	27.7	34.8	25.8	(*)	77.4	27.9
Other agriculture forestry, and fishing	437	3,803	266	(*)	926	24.1	38.4	33.7	(*)	45.1	46.7
Mining	49	(*)	(*)	(*)	−957	61.4	(*)	(*)	(*)	(*)	62.3
Construction	5,856	146,232	6,339	20,825	22,276	9.4	13.4	15.1	16.4	11.6	37.1
General building contractors and operative builders	1,210	56,691	1,360	8,594	5,342	22.8	23.2	24.5	25.6	25.9	57.9
Special trade contractors	3,982	70,826	3,271	10,450	16,404	11.4	15.2	17.6	24.4	13.7	47.4
Other construction	664	18,515	1,699	3,781	1,530	22.0	33.6	40.3	40.1	31.9	44.8
Manufacturing	1,829	45,465	2,634	8,679	4,609	15.7	25.8	26.7	42.4	20.9	47.4
Transportation, communication, electric, gas, and sanitary services	1,959	36,482	4,182	3,475	3,736	19.4	20.1	22.3	27.3	23.1	45.7
Trucking and warehousing	1,214	29,890	3,954	2,649	2,714	18.4	22.4	23.2	27.2	27.3	54.1
Other	745	6,592	198	(*)	1,022	40.2	45.0	35.1	(*)	42.5	47.4
Wholesale and retail trade	8,852	540,180	9,148	39,179	38,177	7.0	9.9	11.9	11.2	9.5	23.9
Wholesale trade	969	58,258	1,184	4,027	6,800	17.6	21.0	32.8	28.5	18.9	60.5
Retail trade	7,865	473,202	7,852	34,180	32,945	7.8	9.9	12.9	12.2	11.0	21.8
Food stores	864	110,367	2,028	4,505	5,248	26.6	21.4	34.2	26.0	22.9	53.0
Automotive dealers and service stations	953	155,598	1,155	7,918	6,023	17.9	20.4	20.9	26.1	25.0	55.2
Eating and drinking places	943	46,958	1,330	8,529	4,905	16.4	23.0	27.2	28.7	25.0	48.6
Direct selling organizations	1,781	7,460	45	(*)	753	19.2	44.3	48.6	(*)	39.4	32.6
Other retail trade	3,014	150,869	3,294	13,207	13,016	11.4	15.0	18.3	16.2	17.5	26.6
Wholesale and retail trade not allocable	318	8,602	(*)	(*)	−568	29.5	40.0	(*)	(*)	41.2	79.6
Finance, insurance, and real estate	2,797	37,433	3,104	1,907	8,660	11.1	16.8	25.2	27.4	15.5	29.9
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	642	12,488	292	(*)	4,931	24.7	35.1	40.9	(*)	28.4	75.2
Real estate	1,953	24,489	2,839	1,211	4,513	11.9	18.5	27.3	38.5	19.4	29.4
Services	13,334	179,280	11,762	22,456	67,722	6.8	6.0	12.7	11.2	6.8	16.0
Hotels and other lodging places	1,218	26,010	5,048	1,748	2,772	21.6	28.9	25.9	32.2	60.3	37.7
Personal services	2,350	20,353	621	2,680	8,201	11.9	19.6	26.0	36.6	17.5	33.1
Business services	3,146	30,223	1,649	3,058	11,413	20.7	25.9	32.1	43.2	29.9	39.9
Automobile repair and services	656	9,128	451	(*)	1,887	21.5	30.7	31.0	(*)	33.6	50.5
Amusement and recreation services, except motion pictures	1,145	7,976	864	496	91	16.3	33.1	29.4	57.7	38.2	29.6
Medical and health services	1,540	55,868	1,537	6,225	32,696	18.6	11.0	14.5	15.1	10.6	60.9
Offices of physicians	589	29,839	610	4,523	17,892	16.4	16.1	20.9	29.9	14.5	67.3
Offices of dentists	300	17,630	521	2,747	9,435	22.2	19.5	23.1	23.5	18.6	90.1
Other medical services	671	8,427	206	(*)	5,269	31.6	28.9	40.6	(*)	26.9	(*)
Legal services	411	12,389	414	2,701	5,392	23.7	22.3	27.2	28.3	20.9	80.8
Other services	2,866	16,335	981	2,744	5,570	12.3	21.8	21.2	34.3	22.9	40.7
Nature of business not allocable	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)
New Jersey											
All industries	213,933	7,135,676	200,380	733,218	1,322,182	3.0	4.2	5.6	7.1	3.5	27.5
All nonfarm industries	204,549	7,025,137	186,567	718,910	1,371,083	2.7	4.2	5.5	7.2	3.5	6.6
Agriculture, forestry, and fishing	14,823	169,322	20,022	26,750	−39,896	23.8	26.0	29.5	31.9	29.7	54.1
Farms	9,384	110,739	13,822	14,008	−48,921	28.3	27.1	40.6	44.8	43.6	71.3
Field crop	4,729	59,888	7,687	5,788	−42,542	56.2	59.5	67.8	65.4	67.1	67.8
Livestock	731	20,321	3,282	2,473	−445	37.9	52.2	54.2	50.2	58.0	39.2
Other	3,924	20,520	2,853	6,047	−5,934	53.8	62.4	43.5	83.1	62.9	41.4
Other agriculture, forestry, and fishing	5,439	78,584	6,200	12,442	9,025	17.0	34.5	27.4	45.3	29.9	37.4
Mining	473	9,774	844	(*)	−573	38.5	25.2	29.9	(*)	65.5	52.3
Construction	23,749	705,344	26,069	108,030	124,712	6.4	12.6	20.5	21.2	10.9	24.9
General building contractors and operative builders	3,298	177,660	2,586	22,238	15,172	22.3	28.3	34.4	42.8	28.7	9.9
Special trade contractors	19,482	483,062	18,063	80,971	101,005	9.4	14.1	18.7	25.7	12.3	55.6
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	5,548	211,335	9,734	52,642	35,018	17.3	24.7	29.3	39.8	22.3	35.6
Transportation, communication, electric, gas, and sanitary services	8,932	197,992	16,879	26,965	41,241	14.4	20.8	22.2	36.0	19.7	45.2
Trucking and warehousing	5,004	142,329	14,285	18,964	27,508	18.4	24.3	27.5	44.4	24.0	54.6
Other	3,028	55,673	4,594	(*)	13,733	23.3	38.9	31.8	(*)	34.2	58.7
Wholesale and retail trade	49,944	3,356,983	40,092	223,120	308,510	5.7	7.2	8.8	12.8	7.6	17.2
Wholesale trade	11,945	713,111	8,180	56,488	95,495	11.4	15.2	23.0	34.8	14.7	35.9
Retail trade	38,563	2,589,294	31,168	164,720	204,337	6.7	8.3	11.0	13.2	8.8	20.1
Food stores	5,963	369,541	5,099	10,229	26,471	17.2	18.9	28.1	29.8	21.9	56.5
Automotive dealers and service stations	5,589	649,138	5,297	38,876	51,927	15.9	16.1	22.8	18.7	17.2	54.2
Eating and drinking places	5,393	341,344	7,643	47,790	35,968	17.5	22.0	24.7	27.2	22.0	71.0
Direct selling organizations	4,195	15,334	531	—	1,097	19.8	27.5	42.8	—	49.3	46.3
Other retail trade	16,213	973,939	12,425	67,825	86,874	10.4	13.1	17.0	19.3	14.2	26.0
Wholesale and retail trade not allocable	1,436	74,578	(*)	(*)	8,878	32.3	57.2	(*)	(*)	54.6	69.2
Finance, insurance, and real estate	18,861	426,076	11,107	21,124	130,791	8.0	10.6	15.6	30.2	11.6	16.1
Finance	735	124,064	522	(*)	8,860	39.1	6.6	59.0	(*)	42.0	50.4
Insurance agents, brokers, and service	5,332	87,929	1,851	(*)	51,465	17.7	20.8	29.0	(*)	20.7	73.6
Real estate	12,914	206,082	8,734	14,322	70,416	10.9	16.8	16.6	38.9	14.7	20.9
Services	90,115	2,008,873	73,414	272,211	716,931	4.9	5.6	7.3	10.4	4.9	16.9
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	18,022	307,116	13,167	36,190	73,700	10.3	17.7	22.5	24.4	14.9	46.7
Business services	20,489	309,929	6,754	29,792	106,069	8.7	13.7	18.6	25.9	12.6	37.5
Automobile repair and services	4,838	214,929	4,989	50,242	27,835	19.4	26.0	28.2	33.3	26.6	49.9
Amusement and recreation services, except motion pictures	8,303	95,796	5,916	15,217	−3,870	15.6	26.5	20.3	48.8	29.8	27.2
Medical and health services	16,258	615,550	18,686	84,477	317,368	8.5	8.8	11.4	17.6	7.7	33.0
Offices of physicians	5,834	311,888	10,071	34,863	177,329	10.7	10.1	14.6	18.4	9.7	40.0
Offices of dentists	3,254	186,501	5,362	27,195	91,425	18.6	16.0	21.7	22.4	15.8	(*)
Other medical services	5,170	116,161	3,453	22,419	48,614	16.4	28.3	30.9	53.3	20.1	57.9
Legal services	6,252	174,607	5,046	25,497	84,971	14.1	14.8	22.4	19.6	14.4	43.1
Other services	20,991	272,012	12,421	28,923	112,674	8.4	12.1	15.7	23.5	12.4	25.6
Nature of business not allocable	2,266	28,267	406	(*)	5,517	26.2	41.0	46.3	(*)	49.0	52.7

Footnotes at end of table

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1]: Number of Businesses	Business receipts	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
New Mexico											
All industries	62,630	1,662,454	69,660	161,794	130,571	3.6	4.2	7.6	6.2	4.0	8.6
All nonfarm industries	45,566	1,511,909	53,494	158,128	160,309	2.6	3.6	8.0	5.9	3.7	7.0
Agriculture, forestry, and fishing	16,182	361,105	37,690	26,606	—47,370	11.3	14.3	18.1	24 2	18.3	12.7
Farms	17,062	370,545	36,186	25,668	—49,738	12 0	14 7	16 7	25 2	20 0	12 8
Field crop	3,807	87,241	12 904	11,758	1,380	20 4	24 7	36 9	46 1	25 9	41 6
Livestock	9,582	266,881	20,181	10,323	—46,637	16 7	18 5	17 3	20 9	37 5	14 0
Other	3,673	16,423	3,101	3,587	—4,481	27 7	55 7	41 4	77 2	32 3	22 4
Other agriculture, forestry, and fishing	1,120	10,560	1,504	1,138	2,368	16 3	28 5	47 6	39 5	29 8	31 4
Mining	861	63,162	3,604	6,428	6,346	15.3	12.7	14.5	43.0	13.9	16.2
Construction	3,932	176,132	6,505	35,396	15,671	9.2	12.5	18.3	16.5	11.6	23.2
General building contractors and operative builders	966	76,762	1,609	14,361	2,451	17 1	19 5	23 8	29 8	19 0	34 1
Special trade contractors	2,722	89,926	4,270	18,147	12,549	11 4	18 1	25 8	21 5	15 1	33 6
Other construction	244	11,444	626	2,888	871	33 6	27 5	38 3	25 9	40 0	64 9
Manufacturing	1,442	35,976	1,675	5,407	4,431	14.5	16 0	18.1	21.3	23.1	28.6
Transportation, communication, electric, gas, and sanitary services	1,717	47,273	4,665	7,457	6,062	13.6	19.7	18.4	33.2	20.9	29.0
Trucking and warehousing	1,235	37,196	3,344	4,983	4,814	16 1	23 1	20 1	44 6	23 5	41 2
Other	482	10,077	1,541	2,474	1,268	25 3	35 5	38 8	43 9	45 3	36 1
Wholesale and retail trade	14,446	841,894	14,242	59,965	57,462	5.6	5 6	6.2	7.3	7.1	13.6
Wholesale trade	2,096	166,163	1,987	6,468	14,496	27 8	8 5	16 2	14 7	15 2	25 3
Retail trade	11,968	647,179	11,584	51,486	40,371	5 0	6 8	9 5	8 2	8 2	16 0
Food stores	670	65,777	836	3,911	4,907	22 3	26 0	29 1	20 7	37 4	25 7
Automotive dealers and service stations	2,141	242,188	2,249	14,272	13,574	11 5	12 0	15 1	14 5	14 3	37 9
Eating and drinking places	1,609	77,876	2,803	14,602	3,523	14 0	15 8	17 9	17.0	19 5	36 2
Direct selling organizations	2,952	17,627	309	(*)	1,763	10 4	21 3	39 0	(*)	32 0	21 1
Other retail trade	4,596	243,711	5,387	18,572	16,604	7 9	10 6	16 3	13 9	12 2	21 4
Wholesale and retail trade not allocable	382	28,552	671	2,011	2,615	27 9	35 1	36 6	45 1	36 3	57 5
Finance, insurance, and real estate	4,302	57,096	2,729	2,468	19,179	8.7	11.9	16.8	22.0	11.7	22.2
Finance	96	(*)	(*)	(*)	—503	47 4	(*)	(*)	(*)	67 4	42 5
Insurance agents, brokers, and service	1,230	25,220	736	1,872	9,793	15 6	18 3	20 3	27 6	18 3	53 7
Real estate	2,976	31,039	1,910	448	9,889	10 7	16 2	22 6	30 7	15 6	29 1
Services	16,662	250,711	17,279	35,826	65,518	4.5	7.3	13.6	10.6	6.4	13.3
Hotels and other lodging places	1,183	28,264	5,553	4,116	—162	19 7	32 2	36 9	38 8	33 4	24 5
Personal services	2,585	28,093	2,238	6,513	4,800	11 1	20 4	25 2	32 0	18 0	44 1
Business services	3,350	32,499	1,716	3,100	6,886	12 1	21 4	20 4	27 2	16 2	27 0
Automobile repair and services	1,097	30,658	1,165	5,907	3,619	16 7	26 7	27 4	34 5	27 8	41 7
Amusement and recreation services, except motion pictures	1,582	10,355	2,136	349	—1,000	13 3	25 6	40 6	49 4	22 6	30 3
Medical and health services	1,604	58,361	1,864	6,282	29,298	12 2	11 3	15 7	13 3	11 1	78 1
Office of physicians	550	28,094	830	3,122	15,921	17 9	15 4	23 6	17 0	14 8	61 0
Office of dentists	247	13,503	410	2,073	5,357	31 5	24 9	30 0	27 2	25 6	98 9
Other medical services	807	16,764	624	1,087	8,020	18 5	21 9	28 8	30 3	22 6	43 9
Legal services	421	11,612	389	1 787	6,167	23 4	22 3	23 7	26 3	22 7	72 7
Other services	4 840	50,869	2,218	7,774	15,910	8 2	13 3	14 2	19 7	14 0	19 0
Nature of business not allocable	1,066	27,101	1,071	2,019	3,030	16 6	25.1	34.9	55.6	24.9	45.9
New York											
All industries	559,409	15,601,424	492,716	1,373,136	3,106,436	2.1	2.7	6.3	4 3	2.2	5.9
All nonfarm industries	514,264	15,015,703	363,044	1,306,432	3,139,743	1 6	2.7	4.3	4 4	2.2	5.2
Agriculture, forestry, and fishing	52,127	902,507	135,656	90,196	—6,666	14 2	15.8	20 0	19.1	16 2	15.7
Farms	45,145	765 721	129,674	66,706	—33,307	16 2	17 8	20 9	22 2	20 9	16 4
Field crop	8,343	26,467	9,237	13,682	—37,499	35 0	30 5	33 5	71 4	39 3	32 2
Livestock	25,905	656,384	111,311	32,187	3,439	22 0	20 6	24 0	20 4	25 2	21 3
Other	10,897	102,870	9,126	20,837	753	32 5	32 8	25 5	43 3	38 6	25 7
Other agriculture, forestry, and fishing	6,982	116,786	5,982	23,492	24,421	14 9	25 0	21 2	37 3	22 5	24 3
Mining	1,521	46,391	4,676	(*)	716	21.5	47.0	49.5	(*)	33.2	15.6
Construction	44,624	1,203,508	52,916	175,130	230,231	6.1	9 9	17.2	14 5	8 6	20.3
General building contractors and operative builders	5,159	223 749	4,895	30,602	30,970	17 4	21 8	34 4	33 8	25 7	31 1
Special trade contractors	36,480	906,319	43,931	134,734	182,927	6 8	11 5	19 7	16 6	9 4	27 5
Other construction	2 985	73,440	4,092	(*)	16,334	24 0	40 3	55 4	(*)	35 4	62 3
Manufacturing	14,230	475,998	12,139	66,461	65,479	10.8	13 8	22.7	22 9	14.5	35.0
Transportation, communication, electric, gas, and sanitary services	27,506	572,594	50,316	64,350	135,137	7.9	12.6	17.2	28 0	11.0	31.7
Trucking and warehousing	14 019	362,846	34,885	51,231	70,497	11 3	17 2	22 4	33 8	16 5	42 3
Other	13,489	209,748	15 433	13,119	64,640	10 9	17 3	24 1	38 4	14 2	47 0
Wholesale and retail trade	126,519	7,196,434	61,430	369,976	620,516	3 6	4 6	6.7	7.3	4 9	12.0
Wholesale trade	28,813	2,000,097	14,308	59,016	217,859	7 4	8 1	14 6	17 2	9 0	27 0
Retail trade	94 887	5,111,885	66,453	306 249	395,247	4 2	5 6	7 5	8 2	6 0	13 5
Food stores	12,540	1,205,284	12,093	43,217	75,639	11 4	12 3	14 6	16 2	14 5	49 2
Automotive dealers and service stations	8,373	1 148,387	10,548	58,486	62,541	13 8	13 0	25 0	17 2	14 8	40 6
Eating and drinking places	15 106	647,376	17 520	100,714	66,089	10 6	13 1	15 9	15 9	14 4	26 7
Direct selling organizations	16,985	291,067	4,777	(*)	30,949	9 6	22 6	24 9	(*)	20 0	25 2
Other retail trade	39,883	1,819 771	21,515	100 137	160,029	6 5	8 8	11 3	14 9	9 6	21 0
Wholesale and retail trade not allocable	2,819	84 452	669	4 713	7,410	23 8	33 6	44 1	46 1	28 6	57 7
Finance, insurance, and real estate	38,632	613,471	20,926	55,603	154,471	6 7	10 6	12 2	23 3	9 2	14 5
Finance	2,452	61,052	913	4 682	6 520	23 0	20 1	34 7	40 7	30 6	26 7
Insurance agents brokers and service	10 312	236 059	5,846	32 103	81,294	11 9	18 6	21 6	37 3	15 3	41 0
Real estate	26,068	316,360	14,167	18,818	66,657	11 9	14 7	15 5	24 5	12 3	17 3
Services	251,026	4,738,001	133,799	548,299	1,878,976	2 4	3.3	4.6	5.9	2.9	7.2
Hotels and other lodging places	3,414	38,742	5,783	2,995	—5,374	20 8	25 1	35 5	47 1	39 0	47 2
Personal services	34,015	375,863	15,983	52,624	111 767	6 9	10 9	15 9	21 7	10 7	28 7
Business services	49 667	600 173	15 320	44,830	196,823	5 5	9 6	16 2	22 5	8 8	16 4
Automobile repair and services	9 000	298 718	9,369	48 157	36,432	13 6	23 7	20 9	32 5	21 6	29 8
Amusement and recreation services, except motion pictures	18 051	203 365	13,034	12 068	21 623	9 2	11 4	11 0	21 5	13 5	13 4
Medical and health services	49 088	1 881 715	45 312	248 652	931,993	4 8	4 6	6 8	6 4	4 5	19 9
Offices of physicians	21 911	1,002 882	23,488	97,042	591 336	6 2	5 5	7 1	8 3	5 4	22 4
Offices of dentists	8 534	475 493	13 170	71 747	211,986	11 3	11 2	17 3	13 3	10 3	74 7
Other medical services	18 643	403 340	8 654	79 863	128,671	9 0	10 1	14 3	12 3	12 1	32 6
Legal services	23,541	667 730	11 376	78,258	339,561	7 4	7 7	12 1	12 1	7 5	23 0
Other services	64,250	671 695	17,622	60,715	246 153	5 4	9 1	10 2	25 4	7 4	14 2
Nature of business not allocable	3,022	52,520	856	(*)	9,794	22 6	62 4	40.7	(*)	32 9	37.0

Footnotes at end of table

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1] Number of Businesses	Business receipts	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
North Carolina											
All industries	279,565	7,452,943	331,783	753,791	969,334	4.7	5.1	8.5	6.7	6.8	16.0
All nonfarm industries	167,926	5,679,704	164,107	541,119	722,005	3.2	4.7	7.6	6.7	4.5	11.9
Agriculture, forestry, and fishing	114,608	1,630,747	172,611	224,444	253,707	10.6	14.7	14.7	20.6	18.5	25.5
Farms	111,626	1,572,229	167,676	212,672	247,329	10.9	15.1	15.1	21.7	18.9	26.2
Field crop	62,963	1,459,406	123,229	184,784	290,329	12.5	17.6	18.2	24.2	20.7	39.7
Livestock	16,272	245,178	31,217	23,012	−33,688	29.4	28.1	34.7	50.0	53.3	45.5
Other	12,401	68,655	13,230	4,876	−9,311	32.7	47.6	33.9	53.3	64.8	43.5
Other agriculture forestry and fishing	3,172	57,508	5,135	(*)	6,378	22.3	38.9	41.3	(*)	41.7	42.5
Mining	387	4,067	166	—	1,397	56.4	43.5	23.1	—	69.7	32.2
Construction	24,570	845,469	27,477	169,379	114,689	6.2	12.9	23.1	22.0	11.7	40.2
General building contractors and operative builders	3,298	329,264	2,840	40,438	29,458	21.9	21.8	40.3	27.9	25.4	42.3
Special trade contractors	18,628	389,527	16,375	76,016	67,448	9.4	16.6	30.9	25.2	14.1	52.5
Other construction	2,644	126,678	6,262	(*)	17,783	25.9	39.3	44.3	(*)	33.9	44.2
Manufacturing	6,424	314,960	20,763	58,174	29,867	15.9	19.4	29.6	30.7	22.6	47.9
Transportation, communication, electric, gas, and sanitary services	6,677	207,633	22,471	21,762	27,556	15.4	21.4	23.2	36.4	22.6	48.7
Trucking and warehousing	4,217	170,327	19,694	17,375	24,053	20.3	25.2	25.6	42.4	25.8	81.9
Other	2,560	37,306	2,777	4,407	3,602	23.3	32.1	47.9	67.1	35.6	48.4
Wholesale and retail trade	53,632	3,127,257	35,224	144,284	207,526	5.5	6.9	9.6	10.5	8.0	18.6
Wholesale trade	7,055	606,557	7,628	17,442	52,688	14.8	14.3	27.6	22.8	17.1	56.1
Retail trade	43,793	2,402,460	26,229	126,048	139,058	6.2	8.1	10.0	11.6	9.4	19.4
Food stores	7,094	565,612	4,346	20,655	54,006	15.4	16.0	19.2	20.4	18.4	49.5
Automotive dealers and service stations	7,488	866,711	4,431	30,465	50,031	14.4	15.0	21.2	20.0	17.5	48.2
Eating and drinking places	5,215	226,156	4,616	27,918	18,572	18.0	22.1	23.8	24.8	25.7	40.8
Direct selling organizations	7,063	41,682	(*)	(*)	4,753	14.9	42.6	(*)	(*)	35.8	37.9
Other retail trade	16,033	682,299	12,418	46,940	44,656	10.2	14.1	16.2	22.7	16.7	29.1
Wholesale and retail trade not allocable	2,984	118,240	1,357	(*)	15,780	23.0	36.4	33.0	(*)	32.3	45.9
Finance, insurance, and real estate	12,942	194,493	11,823	9,613	65,200	14.2	16.0	33.1	31.3	16.9	41.2
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	3,657	71,323	494	4,789	31,229	20.6	33.8	46.0	42.6	26.2	44.9
Real estate	8,805	115,744	11,206	4,737	32,622	16.8	21.5	35.1	46.5	22.6	45.4
Services	56,952	903,555	39,605	131,943	266,505	5.3	8.7	12.6	12.6	7.4	22.0
Hotels and other lodging places	2,476	35,773	6,884	(*)	−5,014	25.9	35.4	39.5	(*)	42.9	48.9
Personal services	15,110	159,971	5,870	28,516	44,688	10.5	21.3	24.0	30.7	17.4	43.8
Business services	6,791	75,204	3,114	12,059	20,261	15.2	25.0	38.9	50.0	28.2	43.5
Automobile repair and services	4,620	78,748	3,347	8,646	11,956	19.2	25.4	31.7	44.4	27.6	54.7
Amusement and recreation services, except motion pictures	3,112	31,054	5,786	(*)	−2,156	23.5	44.9	50.9	(*)	53.0	61.5
Medical and health services	6,336	231,965	6,021	32,968	121,059	13.8	12.8	20.3	16.0	11.7	67.6
Offices of physicians	1,967	92,912	2,011	13,321	57,590	20.9	15.8	22.9	17.8	15.7	77.6
Offices of dentists	950	63,727	1,612	10,611	30,461	32.3	24.5	30.1	26.1	24.6	99.7
Other medical services	3,419	75,326	2,198	10,036	33,008	20.6	27.1	45.2	40.3	24.1	98.3
Legal services	1,332	43,546	1,167	9,001	18,342	32.3	31.4	49.0	33.5	32.9	97.8
Other services	17,175	247,294	7,416	32,675	57,369	9.8	21.4	20.9	30.0	15.8	35.4
Nature of business not allocable	2,773	24,742	1,301	(*)	2,787	24.2	46.4	64.2	(*)	46.7	82.6
North Dakota											
All industries	87,592	2,676,904	279,327	158,775	657,396	3.1	2.8	3.9	4.8	3.1	6.7
All nonfarm industries	25,425	1,053,494	27,698	93,693	109,635	3.8	4.1	6.6	7.0	4.5	11.5
Agriculture, forestry, and fishing	62,970	1,635,560	252,070	65,671	548,960	4.1	3.7	4.3	6.2	3.7	10.8
Farms	62,167	1,625,410	251,429	65,082	547,563	4.2	3.7	4.3	6.3	3.7	10.8
Field crop	41,475	1,365,268	186,627	46,931	504,799	4.6	4.2	4.9	7.4	4.0	21.2
Livestock	16,703	362,803	54,192	13,480	17,971	10.1	8.9	10.2	14.6	12.2	13.6
Other	3,989	77,339	8,410	4,671	24,803	13.0	17.7	23.1	20.7	13.3	23.7
Other agriculture forestry and fishing	803	10,150	641	589	2,397	23.9	32.4	45.1	34.7	29.5	59.0
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	3,648	116,092	5,356	20,712	16,715	11.0	13.0	16.7	18.0	12.8	46.6
General building contractors and operative builders	626	45,106	1,182	7,211	4,135	25.7	21.4	28.6	25.5	22.2	73.0
Special trade contractors	2,778	61,263	3,228	11,648	9,584	12.8	18.3	26.8	26.9	16.8	51.9
Other construction	244	11,723	(*)	(*)	2,996	39.7	35.1	(*)	(*)	36.3	61.6
Manufacturing	169	15,824	453	2,461	1,567	44.1	37.3	41.3	43.6	40.9	65.3
Transportation, communication, electric, gas, and sanitary services	1,533	54,572	4,412	5,617	6,960	16.6	17.0	19.0	29.7	20.0	36.6
Trucking and warehousing	1,083	41,368	3,175	3,160	4,949	19.7	19.7	20.1	29.7	23.6	36.8
Other	450	13,204	1,237	2,437	2,031	30.9	34.1	43.9	61.0	37.5	95.3
Wholesale and retail trade	6,761	697,422	9,311	39,520	40,072	6.4	5.3	8.4	8.0	7.1	17.8
Wholesale trade	1,653	246,739	2,122	5,596	12,355	14.0	7.2	15.5	15.8	12.1	35.9
Retail trade	6,831	450,920	7,052	33,291	26,514	7.4	7.4	11.5	9.1	9.1	20.7
Food stores	464	82,077	960	5,102	3,081	23.5	16.7	31.3	17.9	21.5	53.1
Automotive dealers and service stations	874	136,444	1,325	8,077	6,036	17.1	12.8	18.8	15.4	16.0	39.6
Eating and drinking places	1,280	73,498	2,556	9,683	5,862	17.6	17.9	23.8	20.7	19.9	39.0
Direct selling organizations	2,103	7,799	236	(*)	1,153	14.9	38.7	75.5	(*)	46.9	38.8
Other retail trade	2,010	141,112	1,955	9,875	10,382	13.6	14.4	16.6	16.7	16.2	37.2
Wholesale and retail trade not allocable	277	9,753	(*)	(*)	1,202	36.3	38.3	(*)	(*)	43.6	70.9
Finance, insurance, and real estate	2,396	29,666	1,147	1,086	11,711	13.0	15.5	35.9	81.4	16.1	36.0
Finance	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)
Insurance agents, brokers, and service	1,240	13,373	131	1,038	6,249	18.9	23.4	39.3	64.2	23.6	53.6
Real estate	1,119	13,622	1,007	(*)	5,246	18.5	23.8	40.6	(*)	22.6	47.0
Services	7,732	125,311	6,467	23,509	29,394	7.5	10.1	13.2	16.9	8.5	20.2
Hotels and other lodging places	271	12,947	1,100	2,937	−399	35.9	38.6	39.7	46.3	54.1	52.1
Personal services	2,260	29,672	1,669	8,702	6,330	14.6	22.6	27.3	34.4	19.1	66.5
Business services	927	14,850	699	2,415	2,785	21.3	32.1	44.1	52.2	30.2	55.0
Automobile repair and services	667	11,242	532	2,169	1,106	26.7	33.7	31.8	49.1	41.5	43.9
Amusement and recreation services, except motion pictures	735	6,621	723	(*)	66	24.1	44.9	44.1	(*)	52.1	32.1
Medical and health services	580	26,510	878	3,498	12,346	22.3	16.3	20.2	22.1	13.3	40.1
Offices of physicians	126	7,145	241	665	4,786	30.3	17.6	30.5	26.7	17.2	66.8
Offices of dentists	206	8,834	361	1,300	4,936	34.0	25.0	30.8	34.9	22.1	(*)
Other medical services	248	9,471	276	1,533	2,724	41.1	34.9	42.2	39.2	34.5	(*)
Legal services	384	5,735	188	594	3,318	40.0	26.6	26.4	31.2	28.2	58.5
Other services	1,908	17,734	558	1,657	3,622	15.8	26.1	30.5	55.0	23.8	33.1
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1]: Number of Businesses	Business receipts	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Ohio											
All industries	473,618	13,879,719	526,051	1,294,329	2,166,764	3.1	3.4	6.6	5.0	3.6	9.5
All nonfarm industries	345,211	11,826,607	292,629	1,237,971	1,861,250	2.1	3.3	5.1	5.2	3.0	7.2
Agriculture, forestry, and fishing	136,939	2,259,341	243,627	80,470	349,059	9.3	12.4	13.0	13.6	13.6	17.4
Farms	128,407	2,052,912	233,422	56,358	307,514	9.9	13.4	13.5	14.3	14.0	18.1
Field crop	65,163	977,871	113,378	16,342	290,807	13.3	16.1	16.8	17.8	17.4	26.5
Livestock	51,795	980,496	109,514	26,924	33,466	16.9	22.8	22.9	21.2	25.9	26.2
Other	11,449	94,545	10,530	13,092	—16,759	25.3	32.4	26.1	37.7	34.8	38.3
Other agriculture, forestry, and fishing	8,532	206,429	10,205	24,112	41,545	13.6	24.9	19.8	30.4	22.5	31.5
Mining	1,520	62,096	5,726	16,148	13,232	26.5	32.7	34.3	50.6	29.0	17.1
Construction	47,702	1,565,997	45,582	268,640	253,314	5.9	9.3	13.4	14.6	8.3	31.1
General building contractors and operative builders	6,351	510,374	4,970	93,435	54,033	16.0	17.8	23.3	28.3	18.5	68.6
Special trade contractors	36,573	927,486	33,188	154,662	178,309	6.8	11.7	16.7	17.8	9.9	36.2
Other construction	4,778	148,137	7,424	20,543	20,972	19.0	27.1	31.5	41.8	25.1	79.0
Manufacturing	10,033	291,274	10,710	51,591	53,926	17.1	16.9	16.9	25.3	18.5	29.7
Transportation, communication, electric, gas, and sanitary services	16,322	466,064	55,156	46,900	42,739	10.3	15.5	16.0	31.2	16.6	24.9
Trucking and warehousing	13,347	387,112	53,112	41,469	33,309	11.4	17.9	18.7	33.8	18.2	25.8
Other	2,975	80,952	2,044	(*)	9,430	24.0	27.1	42.1	(*)	40.3	41.6
Wholesale and retail trade	99,063	6,533,118	71,142	473,406	524,707	4.0	4.9	7.5	7.5	5.5	12.7
Wholesale trade	15,128	1,478,421	12,923	63,018	157,321	9.9	9.3	14.4	20.0	10.1	41.1
Retail trade	80,878	4,927,914	57,560	401,970	350,063	4.5	5.8	8.6	8.2	6.7	13.6
Food stores	6,424	928,593	8,316	65,819	43,263	15.6	13.1	19.8	20.9	17.2	42.7
Automotive dealers and service stations	12,478	1,659,108	11,431	86,741	103,011	11.1	11.0	18.2	13.3	12.9	28.5
Eating and drinking places	11,747	838,917	20,340	147,006	74,584	12.0	13.7	17.3	15.9	15.3	37.8
Direct selling organizations	23,406	70,782	526	(*)	11,692	8.7	20.7	30.8	(*)	25.0	20.6
Other retail trade	26,823	1,430,514	16,947	101,364	117,513	7.8	10.1	13.6	15.0	11.5	17.4
Wholesale and retail trade not allocable	3,077	126,783	659	(*)	17,323	23.1	38.0	43.5	(*)	39.5	39.8
Finance, insurance, and real estate	35,344	554,646	16,256	37,639	175,102	6.7	12.2	17.4	27.6	9.9	23.7
Finance	654	9,548	(*)	(*)	1,461	46.3	47.4	(*)	(*)	49.3	69.8
Insurance agents, brokers, and service	9,903	278,352	3,547	31,189	94,657	12.1	20.2	20.4	32.4	14.9	48.8
Real estate	24,787	266,948	14,558	6,411	78,984	8.1	14.2	21.2	44.5	13.4	26.3
Services	123,512	2,059,668	73,523	313,654	744,234	3.6	5.5	7.6	8.9	4.7	11.5
Hotels and other lodging places	1,686	24,944	3,248	(*)	2,588	29.4	48.6	48.3	(*)	54.4	70.0
Personal services	25,637	312,239	14,178	71,226	87,826	8.1	13.5	23.1	20.6	11.8	32.0
Business services	21,919	214,401	8,350	27,687	76,255	8.6	16.7	22.8	32.1	14.3	18.9
Automobile repair and services	9,538	296,619	11,535	55,667	42,908	13.3	19.5	22.1	26.8	19.5	43.6
Amusement and recreation services, except motion pictures	13,685	114,975	11,536	12,594	2,390	12.5	22.9	16.5	44.0	22.3	18.3
Medical and health services	15,041	598,234	13,486	68,458	329,406	8.5	8.2	13.3	12.4	7.6	34.2
Offices of physicians	5,800	310,123	5,355	31,703	197,016	11.3	10.0	12.4	18.5	9.5	39.2
Offices of dentists	2,654	136,445	3,889	20,500	68,304	20.5	19.8	27.0	23.1	19.9	81.6
Other medical services	6,587	151,666	4,242	16,255	64,088	14.6	17.7	30.7	23.7	16.9	50.1
Legal services	8,717	200,568	3,127	22,860	108,389	12.4	14.4	17.8	18.5	13.2	43.9
Other services	27,289	297,688	8,063	50,882	94,472	7.8	16.0	19.2	22.4	13.2	26.2
Nature of business not allocable	3,163	45,313	2,327	(*)	12,451	23.6	42.0	41.6	(*)	37.4	56.4
Oklahoma											
All industries	239,191	6,607,057	333,698	519,622	547,292	4.1	4.3	7.6	6.3	5.1	9.6
All nonfarm industries	137,875	5,065,047	140,256	453,436	590,221	3.4	4.5	7.0	6.9	4.3	9.1
Agriculture, forestry, and fishing	104,750	1,793,444	198,268	72,184	—26,599	6.4	10.1	12.2	14.5	14.0	12.1
Farms	101,316	1,742,010	193,440	66,186	—42,929	8.7	10.3	12.5	15.4	14.8	12.1
Field crop	30,318	719,144	97,582	35,089	133,456	14.5	19.1	20.9	24.8	17.0	35.3
Livestock	58,332	986,896	88,405	28,174	—157,496	12.1	11.8	14.5	18.5	28.7	13.9
Other	12,666	35,970	7,453	2,923	—18,889	22.8	32.7	23.1	36.4	38.2	22.2
Other agriculture, forestry, and fishing	3,434	51,434	4,828	5,998	14,330	22.2	34.0	36.4	41.6	32.1	60.9
Mining	4,679	226,030	14,363	13,116	36,277	14.4	13.3	32.7	47.2	11.4	18.3
Construction	16,342	545,592	16,461	84,465	60,574	9.2	14.2	16.2	19.9	12.4	34.1
General building contractors and operative builders	1,830	195,654	3,139	17,089	9,261	26.8	26.2	30.7	43.1	29.2	52.2
Special trade contractors	15,091	315,274	12,289	61,017	45,263	10.2	18.2	22.9	24.2	14.8	46.9
Other construction	1,421	34,664	1,033	(*)	6,050	32.4	26.0	34.4	(*)	35.7	56.9
Manufacturing	3,485	142,472	7,003	20,460	21,845	21.3	21.6	41.1	24.1	25.1	40.3
Transportation, communication, electric, gas, and sanitary services	4,634	137,654	16,333	13,462	11,574	17.8	23.0	25.8	35.4	27.2	38.5
Trucking and warehousing	4,107	115,187	14,463	11,048	8,864	19.2	25.3	28.8	39.1	32.0	46.2
Other	527	22,467	1,870	(*)	2,710	46.8	55.2	35.0	(*)	49.3	54.8
Wholesale and retail trade	44,287	3,129,630	40,126	203,453	197,010	7.3	6.5	10.6	6.2	8.0	15.5
Wholesale trade	7,345	890,725	11,553	34,956	58,219	24.1	12.5	23.0	20.6	15.8	24.6
Retail trade	36,122	2,200,164	27,361	165,077	136,705	7.5	7.6	12.3	10.5	8.3	20.4
Food stores	2,354	382,763	2,756	21,224	13,463	22.8	17.8	20.8	19.4	25.6	42.3
Automotive dealers and service stations	6,942	713,572	5,837	33,454	34,433	14.1	14.3	20.4	17.9	17.8	48.9
Eating and drinking places	6,282	267,149	5,266	50,746	20,308	15.7	19.0	23.1	21.4	25.0	34.0
Direct selling organizations	9,756	42,528	(*)	—	7,458	19.9	29.8	(*)	—	28.8	31.9
Other retail trade	10,788	794,152	13,135	59,653	61,045	11.5	13.3	21.8	19.3	15.1	29.6
Wholesale and retail trade not allocable	820	38,741	(*)	(*)	2,086	40.6	46.7	(*)	(*)	54.9	99.6
Finance, insurance, and real estate	13,295	183,567	6,285	16,109	50,527	10.3	16.7	22.6	50.7	16.3	29.9
Finance	833	20,605	(*)	(*)	2,604	34.4	34.1	(*)	(*)	37.9	56.3
Insurance agents, brokers, and service	4,702	62,303	1,363	2,847	30,567	17.6	23.9	34.1	50.0	24.6	50.0
Real estate	7,760	100,659	4,505	14,471	17,356	13.7	25.7	29.4	62.5	24.8	37.5
Services	43,259	611,699	32,796	93,045	192,564	5.7	6.4	12.6	14.8	7.9	18.9
Hotels and other lodging places	1,155	37,509	6,877	3,489	1,351	36.8	41.3	41.7	57.5	70.5	47.2
Personal services	12,232	120,874	5,481	26,256	30,260	11.2	21.8	30.4	34.3	16.5	40.5
Business services	6,669	61,251	4,407	11,858	13,830	15.1	23.2	31.2	53.8	21.0	37.1
Automobile repair and services	3,387	43,770	2,967	(*)	10,924	21.3	32.0	32.9	(*)	34.9	58.3
Amusement and recreation services, except motion pictures	3,302	33,875	3,113	5,887	—1,831	21.5	39.5	41.9	58.3	47.3	43.2
Medical and health services	2,995	151,159	4,499	26,231	71,392	17.1	15.1	21.6	21.6	14.4	46.5
Offices of physicians	1,087	69,905	1,365	9,309	39,834	24.5	18.6	24.3	21.2	18.1	77.1
Offices of dentists	565	36,966	883	6,311	16,308	35.4	32.2	33.7	34.4	31.2	(*)
Other medical services	1,343	44,288	2,251	10,611	15,250	29.1	33.0	38.4	45.8	34.0	50.7
Legal services	2,212	40,005	1,244	5,050	19,273	25.4	25.9	36.8	35.6	26.3	69.3
Other services	11,307	123,256	4,208	11,945	47,385	11.5	18.7	23.9	33.2	17.9	49.0
Nature of business not allocable	2,260	36,969	2,043	(*)	5,500	25.6	57.6	45.4	(*)	37.3	53.1

Footnotes at end of table.

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1] Number of Businesses	Business receipts	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Oregon											
All industries	150,798	4,236,145	192,684	446,564	557,491	4.3	5.0	6.8	7.2	5.1	11.4
All nonfarm industries	113,186	3,692,150	131,298	401,255	542,020	3.5	5.1	7.4	7.6	5.0	10.0
Agriculture, forestry, and fishing	44,355	655,810	67,963	66,465	31,046	11.7	15.6	13.1	18.2	16.8	17.2
Farms	37,612	545,995	61,386	47,309	15,471	13.6	18.0	14.3	21.7	19.5	18.5
Field crop	7,877	160,784	18,835	8,296	29,568	28.2	15.4	23.8	27.4	17.5	31.1
Livestock	15,585	218,695	27,601	13,898	—34,193	22.5	37.7	24.7	43.7	46.9	27.2
Other	14,150	166,516	14,950	25,115	20,096	21.2	28.3	21.6	31.6	40.4	23.8
Other agriculture, forestry, and fishing	6,743	109,815	6,577	19,156	15,575	14.8	26.3	23.0	33.6	28.3	26.1
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	12,306	501,105	17,707	64,682	67,998	11.0	14.6	17.7	20.7	14.8	32.5
General building contractors and operative builders	3,026	223,595	2,682	19,211	16,700	21.5	24.1	28.6	36.3	26.4	43.9
Special trade contractors	8,345	216,836	9,572	33,666	39,828	13.6	21.3	25.2	31.2	20.4	57.0
Other construction	935	60,674	5,453	(*)	11,470	39.3	28.7	34.3	(*)	35.7	57.2
Manufacturing	3,925	247,690	10,736	30,746	14,991	18.8	21.0	22.5	21.6	21.7	45.8
Transportation, communication, electric, gas, and sanitary services	6,086	270,506	25,969	31,665	39,714	16.2	19.1	21.6	45.4	21.5	49.0
Trucking and warehousing	4,683	203,970	22,412	16,847	32,972	19.1	21.1	24.2	47.2	24.3	56.1
Other	1,403	66,536	3,557	(*)	6,742	29.9	42.7	39.2	(*)	45.5	64.9
Wholesale and retail trade	29,086	1,639,343	23,006	124,334	138,317	7.1	8.4	16.5	11.7	10.0	18.2
Wholesale trade	3,768	311,357	2,535	11,751	34,043	18.5	14.7	21.4	29.2	21.1	45.4
Retail trade	23,880	1,313,422	20,257	112,029	102,829	7.9	10.0	18.5	12.7	11.6	21.2
Food stores	1,744	338,381	3,620	17,866	18,189	27.0	21.3	28.3	19.1	28.8	50.9
Automotive dealers and service stations	2,726	402,469	2,317	20,350	31,970	21.4	19.0	25.3	22.1	21.8	64.0
Eating and drinking places	2,988	207,149	5,586	45,715	18,023	21.9	22.9	30.0	24.8	26.2	45.1
Direct selling organizations	9,523	20,660	(*)	(*)	510	13.4	20.1	(*)	(*)	34.3	37.4
Other retail trade	6,899	344,763	8,260	28,068	34,137	14.4	18.5	38.0	23.1	20.9	36.4
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	10,140	216,555	9,066	14,548	53,092	13.3	23.1	24.5	36.2	17.3	31.3
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	3,608	97,712	1,337	(*)	31,986	20.4	33.4	36.0	(*)	25.6	81.6
Real estate	6,107	117,824	7,720	5,379	20,668	18.0	32.2	28.1	46.7	22.6	33.1
Services	43,363	696,439	37,132	115,465	210,557	5.7	9.1	13.8	13.7	8.0	17.2
Hotels and other lodging places	1,894	53,164	10,190	3,919	1,101	26.5	38.8	39.2	31.1	60.4	38.6
Personal services	9,308	84,068	4,680	17,569	26,643	13.4	25.9	34.6	40.7	22.2	54.6
Business services	7,474	51,745	3,206	11,156	16,547	14.8	26.9	32.1	48.7	23.5	30.3
Automobile repair and services	2,760	113,580	2,626	21,978	13,127	22.7	30.6	30.4	36.7	33.3	62.1
Amusement and recreation services, except motion pictures	4,425	37,682	3,442	(*)	881	17.8	31.1	27.6	(*)	28.7	36.1
Medical and health services	4,320	195,326	4,998	30,541	91,353	16.2	14.2	24.1	18.1	13.3	48.4
Offices of physicians	1,878	83,104	1,181	11,719	43,809	25.0	20.9	29.0	29.1	19.2	83.1
Offices of dentists	742	73,599	1,974	14,558	32,270	26.3	23.7	35.9	26.6	22.6	(*)
Other medical services	1,700	38,623	1,843	(*)	15,274	28.2	33.4	49.7	(*)	32.8	56.7
Legal services	1,443	42,786	2,052	4,346	22,486	28.0	30.8	56.7	34.9	30.3	99.6
Other services	11,739	118,068	5,938	21,551	38,419	11.1	22.0	25.6	37.2	17.8	30.2
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Pennsylvania											
All industries	439,626	15,861,955	566,687	1,645,357	2,215,515	2.9	2.9	4.8	4.6	2.9	9.7
All nonfarm industries	366,247	14,888,873	429,064	1,583,571	2,237,384	2.1	2.9	4.1	4.7	2.7	6.8
Agriculture, forestry, and fishing	80,323	1,100,716	148,533	85,222	10,088	13.1	12.7	14.2	19.3	20.8	20.4
Farms	73,379	973,082	137,623	61,786	—21,869	14.2	14.1	15.2	24.3	26.2	21.4
Field crop	6,228	30,370	8,740	2,076	—10,685	24.3	27.7	24.6	31.6	33.1	27.9
Livestock	51,757	859,595	114,588	46,373	15,598	17.6	15.8	17.5	31.3	29.7	26.1
Other	15,394	83,117	14,295	13,337	—26,782	31.4	32.8	38.0	32.4	32.7	49.8
Other agriculture, forestry, and fishing	6,944	127,634	10,910	23,436	31,957	19.5	22.2	25.7	28.4	24.3	33.7
Mining	1,783	161,315	11,690	23,701	31,593	25.7	20.2	27.4	28.8	17.2	42.2
Construction	40,241	1,734,149	57,481	333,986	254,050	6.5	9.3	13.2	12.4	8.5	27.0
General building contractors and operative builders	6,899	596,566	9,174	80,361	54,011	15.0	17.4	21.9	21.7	16.0	39.1
Special trade contractors	29,315	991,429	37,003	229,167	178,324	7.7	11.7	17.6	16.0	10.3	41.1
Other construction	4,027	146,154	11,304	24,458	21,715	21.1	27.3	29.4	33.1	28.3	58.1
Manufacturing	10,990	538,595	24,726	162,189	66,117	12.3	15.1	16.6	20.0	16.7	39.7
Transportation, communication, electric, gas, and sanitary services	23,796	658,631	67,186	71,361	111,687	8.4	11.3	12.3	18.9	12.1	23.1
Trucking and warehousing	19,112	564,469	58,869	54,529	92,572	9.5	12.5	13.5	22.2	13.1	28.2
Other	4,684	94,162	8,317	16,832	19,115	18.4	26.7	27.7	35.4	30.5	29.1
Wholesale and retail trade	108,448	6,467,950	119,223	591,830	622,787	3.8	4.3	6.3	6.3	5.0	11.3
Wholesale trade	21,922	2,305,358	25,583	116,929	227,331	8.3	7.8	11.2	12.8	8.7	22.7
Retail trade	85,865	6,110,985	93,056	467,409	392,017	4.3	5.2	7.5	7.3	6.2	12.6
Food stores	12,089	1,323,542	13,494	71,567	61,363	11.8	10.8	15.8	16.9	15.0	33.3
Automotive dealers and service stations	12,157	1,963,329	16,377	97,771	105,733	10.9	9.9	13.6	11.1	12.2	29.1
Eating and drinking places	16,018	844,443	28,277	127,960	64,806	10.2	13.0	17.0	16.5	14.8	26.4
Direct selling organizations	15,521	94,999	1,067	(*)	7,842	10.6	18.9	31.1	(*)	30.1	26.9
Other retail trade	30,080	1,884,672	33,841	169,271	152,273	7.3	9.6	11.7	12.6	10.4	20.7
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	25,102	494,452	25,828	41,300	144,946	10.0	10.6	20.6	24.4	11.3	19.7
Finance	992	47,465	(*)	(*)	3,769	38.2	12.3	(*)	(*)	39.2	64.8
Insurance agents, brokers, and service	9,704	163,659	3,399	13,239	80,459	20.8	18.7	26.5	38.1	17.7	66.6
Real estate	14,406	283,328	22,063	26,895	60,718	10.0	14.8	23.8	32.3	15.2	21.1
Services	145,924	2,667,426	110,473	393,237	964,503	3.2	5.0	6.9	10.2	4.2	12.1
Hotels and other lodging places	3,981	62,715	9,906	9,592	—5,371	20.2	41.0	29.7	63.4	44.8	46.0
Personal services	35,744	418,685	21,470	57,259	134,839	6.9	12.0	16.1	22.5	11.2	38.1
Business services	19,696	266,973	11,560	60,708	82,956	8.9	17.0	25.0	36.5	12.7	26.7
Automobile repair and services	10,926	358,843	12,373	64,780	48,258	12.4	18.0	22.2	24.1	17.3	31.8
Amusement and recreation services, except motion pictures	8,692	103,084	11,756	12,587	703	13.5	25.0	28.9	36.2	20.3	17.7
Medical and health services	24,620	823,758	25,611	107,328	441,951	7.1	7.9	10.1	20.4	6.8	31.0
Offices of physicians	10,672	409,481	12,330	44,127	239,704	9.6	9.0	11.3	13.6	8.6	32.3
Offices of dentists	5,244	259,624	8,599	33,276	133,707	15.1	14.7	19.7	18.6	14.0	71.5
Other medical services	8,704	154,653	4,682	29,925	68,540	13.7	24.4	29.9	67.3	15.9	86.2
Legal services	6,317	213,073	3,452	23,100	127,700	13.6	12.6	17.6	19.1	12.7	45.5
Other services	35,948	420,295	14,345	57,863	133,467	6.7	12.5	13.0	20.8	11.2	23.0
Nature of business not allocable	3,019	38,721	1,547	(*)	9,744	23.3	36.0	39.8	(*)	37.5	64.1

Footnotes at end of table

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1] Number of Business	Business receipts	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Rhode Island											
All industries	27,641	651,806	20,964	97,230	175,076	4.1	6.0	10.8	10.3	4.6	14.0
All nonfarm industries	26,937	644,062	20,181	95,472	173,015	4.0	6.0	11.0	10.4	4.6	14.4
Agriculture, forestry, and fishing	1,273	36,701	1,443	6,308	7,242	26.5	43.8	35.6	46.1	37.2	44.3
Farms	704	17,724	783	1,758	2,061	47.6	66.0	50.6	81.5	50.4	57.1
Field crop	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	353	(*)	(*)	(*)	806	84.8	(*)	(*)	(*)	87.6	33.5
Other	335	(*)	(*)	(*)	1,297	44.9	(*)	(*)	(*)	68.0	87.7
Other agriculture, forestry, and fishing	569	18,977	660	(*)	5,181	24.4	58.3	49.4	(*)	50.0	54.6
Mining	97	298	(*)	—	84	46.3	37.9	(*)	—	31.3	(*)
Construction	2,666	93,431	2,418	16,961	18,764	10.5	15.9	27.5	21.5	13.1	71.1
General building contractors and operative builders	523	36,342	307	6,755	5,603	24.5	31.2	33.2	40.8	27.4	(*)
Special trade contractors	2,273	53,868	2,056	9,451	13,454	11.9	17.4	32.0	24.6	15.4	71.1
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	1,461	55,725	1,261	14,061	11,640	19.9	19.1	23.6	26.4	20.0	15.1
Transportation, communication, electric, gas, and sanitary services	688	18,157	1,388	(*)	2,749	22.4	34.7	35.1	(*)	30.7	67.7
Trucking and warehousing	408	11,100	1,263	(*)	1,831	29.3	29.1	38.5	(*)	40.0	69.7
Other	281	7,057	(*)	(*)	918	34.6	76.7	(*)	(*)	42.4	68.9
Wholesale and retail trade	7,035	420,525	6,087	37,726	37,130	8.4	10.0	31.3	20.2	10.2	22.4
Wholesale trade	1,127	59,883	416	3,146	8,360	16.2	17.7	23.2	21.7	16.5	68.3
Retail trade	5,709	348,406	5,391	34,250	27,632	9.8	11.5	35.2	22.1	12.6	25.5
Food stores	752	61,161	380	2,482	3,070	32.8	22.8	26.8	27.2	31.0	62.1
Automotive dealers and service stations	530	55,316	214	2,721	5,042	33.6	23.1	26.2	32.2	33.4	82.9
Eating and drinking places	1,495	107,572	3,573	21,082	7,253	20.7	28.9	52.4	34.8	29.5	43.1
Direct selling organizations	619	7,258	(*)	(*)	578	32.1	55.9	(*)	(*)	50.0	55.0
Other retail trade	2,312	116,999	1,174	7,872	11,689	12.6	14.3	25.8	20.2	16.4	40.7
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	2,362	42,037	2,211	1,821	11,404	12.3	14.8	16.2	22.2	15.0	40.4
Finance	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)
Insurance agents, brokers, and service	744	18,120	285	(*)	6,034	20.2	20.7	31.7	(*)	21.7	97.4
Real estate	1,539	23,203	1,894	(*)	5,277	15.9	21.4	20.7	(*)	21.7	42.1
Services	11,783	194,629	6,101	19,022	85,112	6.3	6.5	6.9	14.1	6.9	26.0
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	1,641	12,735	422	1,320	5,576	13.8	18.8	25.1	41.2	18.4	67.5
Business services	2,398	34,163	993	2,907	8,246	15.0	33.1	18.3	53.2	18.1	71.9
Automobile repair and services	578	11,770	335	(*)	2,897	24.6	31.3	41.0	(*)	31.4	(*)
Amusement and recreation services, except motion pictures	1,083	8,441	567	(*)	379	24.8	29.4	29.9	(*)	26.0	35.8
Medical and health services	1,969	77,883	2,035	8,469	43,319	14.7	11.8	15.0	20.1	10.9	50.7
Offices of physicians	812	41,059	1,000	3,962	26,431	12.2	11.7	14.2	14.9	11.6	58.1
Offices of dentists	331	15,625	519	2,190	7,897	32.1	30.6	42.9	34.1	34.9	98.3
Other medical services	826	21,199	516	(*)	8,991	30.4	29.4	29.6	(*)	25.4	98.3
Legal services	1,122	24,643	489	1,550	15,346	22.6	14.9	22.5	21.9	15.1	50.9
Other services	2,930	23,205	1,008	2,564	8,884	11.9	19.7	22.0	35.5	21.5	27.9
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
South Carolina											
All industries	112,994	3,375,826	132,142	331,136	425,269	5.6	6.3	10.6	8.5	5.9	17.4
All nonfarm industries	80,516	2,860,420	79,096	262,977	414,791	4.1	5.7	9.2	8.7	5.5	14.7
Agriculture, forestry, and fishing	33,982	560,319	54,610	53,477	20,897	15.9	24.6	22.0	26.6	25.0	27.7
Farms	32,478	515,406	53,046	47,159	10,478	16.6	26.6	22.6	29.4	28.7	29.4
Field crop	18,486	345,742	35,185	30,423	19,492	23.2	33.0	29.1	40.5	37.1	32.8
Livestock	8,410	133,228	12,502	7,055	635	33.0	56.0	45.9	73.6	62.5	31.8
Other	5,582	36,435	5,349	9,681	−8,649	30.5	37.9	48.9	39.1	53.1	66.6
Other agriculture, forestry, and fishing	1,504	44,913	1,764	6,318	10,419	30.2	35.7	35.5	47.2	43.0	55.2
Mining	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)
Construction	12,265	476,205	12,987	91,133	74,299	11.2	14.1	21.6	18.9	13.6	50.6
General building contractors and operative builders	2,231	218,716	4,266	34,805	16,948	25.5	23.0	35.8	33.0	25.7	69.3
Special trade contractors	8,799	224,357	6,800	49,224	50,242	13.3	18.0	31.5	25.4	17.6	70.5
Other construction	1,235	33,132	1,831	(*)	7,109	36.6	37.4	50.6	(*)	35.0	99.3
Manufacturing	909	66,312	3,493	14,694	14,162	41.2	31.8	40.3	40.7	35.7	54.7
Transportation, communication, electric, gas, and sanitary services	2,600	71,553	6,571	9,200	12,669	23.3	29.6	33.7	51.9	30.4	55.1
Trucking and warehousing	2,058	53,208	7,834	(*)	9,317	27.2	34.3	36.5	(*)	36.0	68.1
Other	742	(*)	(*)	(*)	3,572	45.3	(*)	(*)	(*)	56.7	60.1
Wholesale and retail trade	26,404	1,601,605	20,714	84,172	104,364	7.4	6.5	14.2	12.4	10.5	16.8
Wholesale trade	3,314	427,477	4,615	16,147	34,518	20.9	15.5	20.1	21.5	19.2	29.8
Retail trade	21,976	1,151,019	15,903	66,887	67,863	8.2	10.3	17.6	14.7	12.7	18.6
Food stores	4,262	241,205	2,961	8,979	11,440	19.0	18.1	31.8	22.4	23.9	44.9
Automotive dealers and service stations	3,902	416,200	2,812	17,289	21,417	19.5	19.7	27.4	27.1	25.3	49.0
Eating and drinking places	2,895	73,162	2,749	9,575	3,802	23.7	34.7	46.6	45.8	40.3	39.2
Direct selling organizations	3,059	21,140	(*)	(*)	−321	21.8	46.6	(*)	(*)	59.1	38.1
Other retail trade	7,858	399,212	6,814	30,875	31,525	13.5	17.2	31.5	23.3	20.2	33.2
Wholesale and retail trade not allocable	1,114	23,109	(*)	(*)	1,983	36.3	72.1	(*)	(*)	77.5	78.1
Finance, insurance, and real estate	5,052	71,220	2,564	6,644	24,975	16.4	24.3	40.1	63.2	19.8	40.8
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	1,336	28,043	(*)	(*)	8,987	31.1	50.7	(*)	(*)	38.3	83.3
Real estate	3,714	39,295	1,848	1,758	15,976	19.3	24.3	45.0	56.5	23.0	42.6
Services	30,441	506,003	26,971	70,800	170,296	6.9	10.2	17.2	15.6	6.9	36.2
Hotels and other lodging places	1,054	34,293	7,298	(*)	540	34.4	43.8	51.2	(*)	30.8	86.8
Personal services	8,904	57,316	3,376	5,355	19,238	13.3	25.1	36.6	49.9	20.0	49.3
Business services	3,004	22,265	1,078	(*)	7,690	22.4	36.4	57.5	(*)	39.5	78.2
Automobile repair and services	2,521	65,557	3,759	(*)	6,930	26.1	36.8	48.9	(*)	36.3	93.1
Amusement and recreation services, except motion pictures	2,162	15,437	1,827	(*)	3,583	28.4	55.9	53.2	(*)	46.7	51.7
Medical and health services	4,540	178,847	6,370	29,457	88,008	15.7	14.6	26.2	21.9	13.4	91.3
Offices of physicians	1,564	96,408	2,254	13,714	56,018	22.9	17.7	27.3	21.9	16.4	(*)
Offices of dentists	1,662	54,411	2,948	9,374	22,090	28.0	28.1	48.5	34.6	28.6	91.3
Other medical services	1,314	26,028	(*)	(*)	9,901	30.7	45.7	(*)	(*)	36.7	(*)
Legal services	1,406	71,817	1,528	7,053	26,876	27.5	33.6	45.8	47.5	26.6	56.5
Other services	6,850	60,471	3,735	10,206	17,123	14.9	25.9	32.4	42.8	23.0	48.6
Nature of business not allocable	1,114	20,528	(*)	(*)	3,376	35.0	49.8	(*)	(*)	56.7	87.1

Footnotes at end of table

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1]					
						Number of Businesses	Business receipts	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
South Dakota											
All industries	97,398	3,137,065	217,271	151,077	432,077	3.6	2.6	3.7	4.3	3.3	6.8
All nonfarm industries	32,260	1,355,932	34,823	106,025	142,526	3.4	3.3	5.6	5.6	4.1	9.4
Agriculture, forestry, and fishing	66,037	1,800,833	183,607	45,946	293,330	5.1	3.9	4.2	5.6	4.4	7.9
Farms	65,138	1,781,133	182,448	45,052	289,551	5.2	3.9	4.3	5.7	4.4	7.9
Field crop	24,961	555,107	62,904	13,675	180,924	6.3	6.2	7.0	9.2	6.1	18.7
Livestock	36,094	1,206,372	116,016	29,841	110,719	8.2	5.0	5.6	7.3	6.7	9.3
Other	4,083	19,654	3,528	1,536	—2,092	16.1	24.0	28.9	34.8	20.0	24.8
Other agriculture, forestry and fishing	899	19,700	1,159	894	3,779	22.1	26.2	28.2	37.0	29.8	46.7
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	4,210	150,530	5,520	23,856	23,799	10.2	10.8	15.4	14.3	11.5	37.6
General building contractors and operative builders	524	43,683	775	6,938	5,079	26.1	18.9	27.1	24.1	26.9	57.3
Special trade contractors	3,299	91,279	2,975	15,334	16,744	11.7	14.5	18.8	19.0	13.7	79.0
Other construction	387	15,568	1,770	1,584	1,976	34.0	31.2	34.0	38.0	34.5	35.6
Manufacturing	762	37,763	1,626	4,909	2,472	23.5	24.7	28.4	29.6	32.1	41.9
Transportation, communication, electric, gas, and sanitary services	1,552	105,638	6,903	9,545	7,971	15.9	10.6	17.2	18.5	18.4	37.8
Trucking and warehousing	1,246	97,162	6,408	8,421	6,422	17.8	10.8	18.1	19.7	20.1	40.6
Other	306	8,476	495	(*)	1,549	36.2	47.2	48.2	(*)	46.1	69.3
Wholesale and retail trade	11,492	854,133	10,978	45,136	48,155	5.7	4.4	7.9	7.4	6.3	14.7
Wholesale trade	2,699	346,485	3,749	10,007	15,658	12.0	5.5	15.7	11.4	9.7	23.1
Retail trade	8,546	494,812	7,118	34,838	30,871	6.7	6.6	9.0	9.0	8.4	18.3
Food stores	567	87,531	713	4,712	3,213	23.2	15.9	24.5	19.1	22.1	47.8
Automotive dealers and service stations	1,328	176,545	1,784	8,370	6,546	15.9	11.5	16.3	14.0	15.2	41.0
Eating and drinking places	1,346	69,971	2,108	11,658	6,019	17.4	17.6	19.0	19.8	21.4	41.7
Direct selling organizations	2,378	8,020	151	(*)	469	13.8	41.0	56.7	(*)	30.9	28.9
Other retail trade	2,927	152,745	2,362	10,051	14,624	11.7	11.8	15.7	15.9	13.6	32.7
Wholesale and retail trade not allocable	247	12,836	(*)	(*)	1,626	38.0	48.8	(*)	(*)	41.8	81.6
Finance, insurance, and real estate	2,791	38,012	1,196	892	14,210	15.0	17.3	18.5	33.1	14.7	12.8
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	1,112	18,326	366	513	6,691	18.8	29.4	31.6	45.3	22.2	40.7
Real estate	1,606	18,007	824	174	8,084	22.3	19.7	22.9	33.7	20.1	22.8
Services	10,347	143,824	7,071	20,367	41,056	6.5	8.5	11.8	14.3	7.7	20.2
Hotels and other lodging places	711	15,683	1,882	2,393	1,237	24.4	26.2	30.0	35.3	37.8	42.5
Personal services	3,022	24,638	1,499	4,334	6,507	12.6	20.4	23.7	29.6	18.8	51.8
Business services	904	7,024	226	(*)	1,498	21.0	41.2	56.3	(*)	31.6	66.1
Automobile repair and services	1,070	24,390	835	3,790	3,476	21.3	24.7	26.3	44.1	29.0	40.2
Amusement and recreation services, except motion pictures	915	9,276	518	(*)	993	23.2	46.7	52.6	(*)	46.4	44.1
Medical and health services	629	32,820	689	3,685	16,985	19.4	12.4	15.1	16.0	11.5	52.3
Offices of physicians	137	13,046	323	1,457	7,705	16.0	12.6	18.5	15.6	11.8	47.1
Offices of dentists	157	7,469	166	1,043	3,936	41.4	30.2	38.3	37.7	30.0	95.3
Other medical services	335	12,305	200	1,185	5,344	30.1	24.3	28.7	31.8	23.7	98.5
Legal services	249	6,394	252	(*)	3,666	32.0	30.4	45.3	(*)	27.9	56.1
Other services	2,847	23,399	1,170	2,798	6,694	13.6	21.9	26.3	37.3	21.3	41.4
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Tennessee											
All industries	262,401	6,797,142	272,851	685,823	706,146	5.3	4.4	8.6	8.2	5.2	11.5
All nonfarm industries	141,259	6,049,340	144,871	631,818	747,748	3.3	4.4	8.7	8.6	4.4	12.1
Agriculture, forestry, and fishing	123,477	782,861	130,194	58,562	—33,345	10.7	17.6	15.2	22.6	24.4	16.8
Farms	121,142	747,802	127,980	54,005	—41,602	10.9	18.3	15.5	23.9	26.1	16.7
Field crop	55,572	419,417	58,262	30,979	44,728	16.1	27.3	23.4	33.3	31.4	24.8
Livestock	55,785	312,718	64,315	21,243	—77,214	16.5	24.1	22.1	36.4	50.9	22.7
Other	9,785	15,667	5,403	1,783	—9,116	29.9	29.6	40.3	42.0	35.4	31.3
Other agriculture, forestry, and fishing	2,335	35,059	2,214	4,557	8,257	25.6	38.0	49.6	64.0	44.0	69.9
Mining	477	21,984	2,127	(*)	4,859	41.6	27.7	47.0	(*)	49.2	26.7
Construction	23,943	1,102,765	25,359	239,188	132,981	8.1	11.4	18.4	18.9	10.5	29.6
General building contractors and operative builders	4,756	483,646	6,046	105,682	31,673	17.7	18.0	24.2	33.8	20.0	39.9
Special trade contractors	16,696	419,973	12,077	104,369	80,795	9.8	17.3	25.0	25.3	13.5	40.8
Other construction	2,491	199,166	7,236	29,137	20,513	25.3	27.0	44.7	27.5	30.6	93.8
Manufacturing	4,714	200,183	9,619	43,242	22,443	18.8	24.2	30.3	33.2	27.8	51.8
Transportation, communication, electric, gas, and sanitary services	8,254	184,068	22,880	27,603	28,181	14.5	20.7	25.3	40.5	22.4	36.1
Trucking and warehousing	5,605	146,412	19,587	19,790	20,045	17.7	23.8	28.7	45.4	26.9	39.8
Other	2,649	37,656	3,293	(*)	8,136	25.1	41.4	41.9	(*)	39.9	58.3
Wholesale and retail trade	44,906	3,489,695	39,983	199,016	227,161	6.0	6.1	10.0	8.4	8.0	23.2
Wholesale trade	3,938	777,219	7,058	26,569	57,925	19.4	11.3	18.2	20.1	16.9	28.1
Retail trade	37,983	2,616,208	31,827	168,636	156,112	6.5	7.4	11.9	9.3	9.5	24.0
Food stores	5,672	696,022	6,871	33,315	26,655	16.8	13.2	15.2	13.6	20.3	38.3
Automotive dealers and service stations	5,658	669,887	5,057	31,174	28,552	16.8	15.8	23.6	23.1	21.7	53.7
Eating and drinking places	5,000	241,294	4,624	34,485	17,618	18.1	22.8	34.2	22.8	23.8	50.6
Direct selling organizations	8,652	72,566	920	(*)	20,242	14.0	26.4	41.6	(*)	30.6	48.1
Other retail trade	13,001	936,439	14,355	68,734	63,045	10.9	12.6	21.0	15.6	15.4	36.6
Wholesale and retail trade not allocable	2,985	96,268	1,098	(*)	13,124	24.0	35.5	37.3	(*)	30.3	46.4
Finance, insurance, and real estate	10,349	176,771	4,549	3,854	54,531	12.0	18.3	20.8	28.3	17.0	22.3
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	3,258	57,225	1,537	(*)	28,670	20.8	29.1	37.8	(*)	26.8	82.2
Real estate	6,635	109,727	2,997	1,941	25,569	15.1	25.3	24.9	37.2	22.3	21.6
Services	43,119	786,440	36,563	111,599	258,697	6.0	9.3	24.1	16.2	7.5	18.6
Hotels and other lodging places	1,025	13,876	1,586	(*)	—1,821	38.9	43.3	53.3	(*)	46.8	47.2
Personal services	11,094	120,383	10,303	22,386	22,904	12.6	30.4	64.5	37.2	20.0	38.0
Business services	4,672	111,370	6,579	16,440	21,152	17.7	28.7	71.2	48.4	22.6	41.2
Automobile repair and services	3,683	69,725	2,977	6,846	7,680	20.5	35.3	42.5	48.3	28.2	85.7
Amusement and recreation services, except motion pictures	3,725	59,562	5,255	4,601	12,918	20.9	31.4	50.0	32.9	21.6	38.8
Medical and health services	6,379	238,461	4,279	30,690	128,300	13.9	13.4	18.0	15.9	12.3	54.7
Offices of physicians	2,023	111,251	2,070	13,510	70,363	20.9	15.8	22.0	18.8	15.6	55.7
Offices of dentists	1,248	58,374	832	9,164	29,975	31.1	27.1	31.4	31.7	27.4	(*)
Other medical services	3,108	68,836	1,377	6,016	27,962	21.6	31.1	40.9	37.5	27.6	99.7
Legal services	1,757	51,287	1,387	5,641	31,973	24.4	22.8	28.5	30.0	22.3	61.8
Other services	10,784	121,776	4,197	24,210	35,591	12.5	23.6	27.0	51.5	20.0	38.0
Nature of business not allocable	3,163	52,375	1,577	(*)	10,538	22.5	41.3	45.7	(*)	37.0	50.8

Footnotes at end of table

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1]: Number of Businesses	Business receipts	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Texas											
All industries	826,890	25,652,063	1,211,846	2,416,820	2,494,064	2.4	2.7	5.9	4.0	3.3	6.1
All nonfarm industries	554,427	20,701,689	580,292	2,083,261	2,570,559	1.8	2.4	3.6	4.1	2.3	4.2
Agriculture, forestry, and fishing	286,409	5,232,059	652,609	372,858	—42,175	6.1	9.1	10.5	12.7	11.5	9.0
Farms	272,471	4,950,374	631,556	335,559	—76,495	6.4	9.5	10.9	13.8	12.1	9.2
Field crop	88,439	2,627,217	294,375	188,710	702,867	11.0	14.6	15.7	21.2	13.6	24.6
Livestock	147,871	2,175,489	312,087	119,831	—716,128	9.1	12.6	16.2	17.5	23.4	10.6
Other	36,161	147,668	25,094	27,018	—63,234	14.2	27.5	15.9	36.2	26.5	22.6
Other agriculture, forestry, and fishing	13,938	281,685	21,053	37,299	34,320	10.9	17.1	18.3	28.4	18.5	22.5
Mining	16,676	1,183,262	56,758	55,304	147,911	7.6	6.0	7.0	17.9	5.6	6.6
Construction	67,764	2,582,246	68,965	456,840	296,507	4.9	7.1	10.4	11.3	7.0	13.0
General building contractors and operative builders	9,137	895,062	11,502	95,090	37,733	13.0	13.2	14.0	20.6	16.6	17.4
Special trade contractors	52,259	1,401,985	42,095	312,915	226,642	5.6	9.4	13.0	14.9	8.4	22.5
Other construction	6,368	285,199	15,368	48,835	32,132	16.0	16.4	28.1	22.2	20.5	28.5
Manufacturing	11,092	418,009	19,160	87,533	30,795	11.9	15.9	20.3	21.5	18.0	25.7
Transportation, communication, electric, gas, and sanitary services	23,213	687,893	63,218	111,392	85,375	8.4	12.7	16.9	20.8	13.2	20.2
Trucking and warehousing	19,206	577,169	55,192	88,192	71,867	9.3	14.1	17.9	24.1	15.0	26.0
Other	4,007	110,724	8,026	23,200	13,508	19.5	28.8	50.4	39.7	26.8	31.2
Wholesale and retail trade	158,158	11,094,761	135,954	732,529	654,972	3.6	3.7	5.3	6.1	4.9	9.9
Wholesale trade	21,505	2,749,347	31,356	110,581	205,823	12.2	6.6	9.3	11.7	11.0	27.6
Retail trade	132,606	8,156,309	100,032	614,382	442,354	3.8	4.5	6.5	7.0	5.2	10.1
Food stores	14,189	1,783,986	16,142	99,076	74,974	10.4	9.2	12.7	10.5	12.2	27.3
Automotive dealers and service stations	24,520	3,073,830	20,893	177,884	159,128	7.9	7.9	12.6	12.3	9.3	35.8
Eating and drinking places	20,129	921,029	20,982	184,914	49,289	9.2	12.1	13.9	17.3	14.3	22.6
Direct selling organizations	34,698	164,545	3,977	3,486	22,809	9.4	18.7	27.0	56.8	21.4	19.2
Other retail trade	39,070	2,212,919	38,038	149,022	136,154	6.3	8.7	12.3	10.3	9.5	15.3
Wholesale and retail trade not allocable	4,047	189,105	4,566	7,566	6,795	19.9	25.8	30.9	29.9	33.4	58.3
Finance, insurance, and real estate	60,883	1,037,674	55,837	61,944	290,645	6.2	8.0	13.7	11.8	7.0	9.4
Finance	3,182	87,241	1,351	9,285	18,107	21.1	19.8	24.6	34.1	23.5	20.2
Insurance agents, brokers, and service	15,868	331,709	8,077	29,652	137,882	9.6	12.8	17.3	17.8	12.0	27.4
Real estate	41,833	618,724	46,409	23,007	134,656	8.2	11.3	16.2	16.9	9.2	11.1
Services	193,614	3,314,941	155,090	536,187	1,012,698	3.0	4.5	6.7	7.6	3.9	10.9
Hotels and other lodging places	4,398	163,848	17,874	30,169	8,913	19.1	28.5	23.6	35.0	30.2	26.5
Personal services	41,371	437,411	24,767	108,467	90,205	6.3	13.5	20.6	21.0	11.5	38.6
Business services	32,530	358,181	17,329	53,948	100,946	7.0	11.7	13.7	26.7	10.4	14.5
Automobile repair and services	17,275	411,522	18,167	77,852	54,890	9.8	16.9	19.1	22.6	14.7	45.3
Amusement and recreation services, except motion pictures	16,012	186,347	20,354	19,619	14,241	17.0	19.8	26.1	36.8	21.4	28.9
Medical and health services	21,743	959,201	25,304	133,107	486,355	7.3	6.6	9.4	10.4	6.2	29.5
Offices of physicians	7,388	538,317	13,513	66,363	301,801	9.3	7.8	11.0	9.4	7.5	35.9
Offices of dentists	3,767	239,981	6,628	35,023	110,613	17.7	15.2	19.6	17.6	14.4	73.1
Other medical services	10,588	180,903	5,163	31,721	73,941	12.0	17.5	25.8	33.8	15.8	52.2
Legal services	10,939	246,248	7,202	28,009	112,871	11.2	12.3	17.1	18.9	11.8	32.2
Other services	49,346	552,183	24,093	85,016	144,277	5.7	11.2	13.3	17.9	10.2	16.4
Nature of business not allocable	9,089	101,218	4,257	4,233	17,336	13.0	17.0	19.5	26.9	24.8	22.1
Utah											
All industries	68,131	1,613,193	78,937	161,485	170,917	4.2	3.8	7.6	6.1	4.1	8.8
All nonfarm industries	48,634	1,389,316	46,010	147,164	187,336	2.7	3.7	5.6	6.4	3.7	7.4
Agriculture, forestry, and fishing	20,344	233,221	33,407	15,253	—14,891	12.5	14.7	16.3	20.7	21.6	14.6
Farms	19,497	223,877	32,927	14,321	—16,419	13.0	15.3	16.5	21.9	23.6	14.9
Field crop	3,945	35,276	7,077	2,308	1,890	22.9	32.7	31.2	30.7	43.9	24.2
Livestock	9,343	152,568	18,748	6,148	—15,505	17.6	18.8	22.9	20.3	27.0	18.6
Other	6,209	36,033	7,102	5,865	—2,804	27.5	40.3	35.0	47.5	51.7	34.7
Other agriculture, forestry, and fishing	847	9,344	480	(*)	1,528	18.6	28.7	31.0	(*)	30.4	35.1
Mining	408	14,258	702	(*)	2,626	23.5	23.9	41.1	(*)	29.4	27.5
Construction	6,032	267,127	9,173	42,645	34,230	7.3	9.6	15.0	14.9	9.5	17.9
General building contractors and operative builders	1,499	112,450	2,837	11,502	9,626	15.6	13.8	26.2	25.4	17.1	23.3
Special trade contractors	4,134	142,165	5,224	30,704	23,292	8.7	13.9	20.2	18.4	11.8	31.3
Other construction	399	12,512	1,112	(*)	1,312	28.3	40.3	42.3	(*)	49.2	48.4
Manufacturing	1,353	38,384	1,655	7,121	3,895	14.8	16.2	18.1	25.6	21.5	39.5
Transportation, communication, electric, gas, and sanitary services	1,407	55,382	6,069	6,247	3,164	15.4	16.5	20.4	37.0	22.6	33.2
Trucking and warehousing	1,128	50,195	5,967	6,247	2,301	17.2	18.9	20.8	37.0	25.2	34.6
Other	279	(*)	(*)	—	863	34.1	(*)	(*)	—	50.5	61.1
Wholesale and retail trade	14,979	691,644	12,104	50,049	42,254	5.8	5.8	8.2	8.7	7.0	12.8
Wholesale trade	2,293	186,540	2,578	9,510	16,868	11.2	9.4	14.5	15.8	12.3	22.2
Retail trade	11,605	492,202	9,162	40,110	25,325	5.3	7.2	10.0	10.2	8.7	14.3
Food stores	462	57,529	827	3,024	1,910	24.6	20.0	29.3	19.0	31.6	44.7
Automotive dealers and service stations	1,510	183,381	1,866	9,880	8,884	13.2	13.1	16.0	15.7	17.5	27.5
Eating and drinking places	1,468	81,082	2,790	15,739	4,440	14.9	18.6	21.5	21.4	20.3	39.7
Direct selling organizations	4,526	12,670	347	(*)	1,284	8.9	20.5	26.5	(*)	24.3	20.7
Other retail trade	3,639	157,540	3,332	11,424	8,807	9.8	11.6	17.0	14.4	13.8	22.8
Wholesale and retail trade not allocable	1,081	12,902	364	(*)	61	51.8	35.6	44.3	(*)	34.0	56.8
Finance, insurance, and real estate	5,375	68,974	3,026	3,301	22,244	9.0	10.8	21.3	24.9	11.3	21.8
Finance	193	3,757	101	(*)	149	38.0	36.1	79.0	(*)	46.9	50.6
Insurance agents, brokers, and service	1,669	28,219	585	1,615	12,517	13.0	16.8	31.5	23.3	16.5	42.6
Real estate	3,513	36,998	2,340	847	9,578	12.1	15.1	26.1	36.4	16.3	27.1
Services	16,077	242,613	12,725	34,428	77,702	4.1	6.7	10.1	13.1	6.1	12.6
Hotels and other lodging places	394	12,789	1,930	2,187	1,204	29.4	44.1	38.4	59.7	47.4	49.6
Personal services	4,834	37,452	2,728	8,290	6,462	8.4	20.1	27.3	28.5	17.0	31.4
Business services	2,380	19,490	974	3,461	4,541	11.1	18.7	26.3	32.1	18.5	29.8
Automobile repair and services	841	30,779	1,345	3,949	5,497	18.7	21.4	20.4	30.6	26.0	38.4
Amusement and recreation services, except motion pictures	1,050	10,677	725	(*)	655	16.8	27.2	37.6	(*)	26.5	29.4
Medical and health services	1,475	58,715	1,885	5,201	33,057	11.9	10.3	15.6	14.0	10.0	46.6
Offices of physicians	632	36,473	848	3,148	22,859	13.2	11.5	15.6	16.3	11.2	48.5
Offices of dentists	268	13,945	568	1,588	6,787	28.4	26.6	37.4	30.4	25.4	(*)
Other medical services	575	8,297	469	(*)	3,411	23.5	27.5	33.0	(*)	34.0	82.2
Legal services	789	16,485	378	1,286	10,014	16.7	17.7	25.8	22.4	18.2	65.5
Other services	6,314	56,226	2,760	7,570	16,272	7.6	14.7	18.3	40.4	13.5	21.8
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Number of Business	Business receipts	Depreciation	Payroll	Net profit	Net loss
						Coefficient of variation (Percent)[1]					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Vermont											
All industries	29,153	637,234	48,562	76,936	99,860	5.0	5.4	5.9	8.0	6.6	12.5
All nonfarm industries	23,378	665,278	24,961	65,656	102,422	4.7	5.7	9.2	8.8	7.0	11.5
Agriculture, forestry, and fishing	9,212	158,347	24,102	13,257	−2,954	15.6	14.4	17.7	20.6	18.6	21.5
Farms	5,775	151,956	23,601	11,280	−2,562	16.6	14.6	18.0	17.9	19.9	22.0
Field crop	1,323	6,094	1,532	1,059	−984	48.6	47.6	75.9	57.0	63.6	65.8
Livestock	3,762	138,294	21,424	2,748	−2,675	16.8	15.9	19.0	19.3	22.4	24.7
Other	690	7,568	645	(*)	77	48.1	55.9	39.8	(*)	53.7	57.6
Other agriculture, forestry, and fishing	437	6,391	501	(*)	608	33.8	50.8	55.9	(*)	46.6	56.8
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	3,304	75,364	4,390	11,770	13,574	12.3	16.4	23.3	25.5	15.0	53.4
General building contractors and operative builders	426	32,540	747	5,227	2,690	26.6	29.1	42.9	43.4	31.6	60.2
Special trade contractors	2,539	38,353	3,274	5,808	9,513	14.5	20.5	29.3	33.2	16.4	43.8
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	1,924	48,937	2,130	7,266	5,072	18.3	19.7	27.0	35.6	21.9	31.6
Transportation, communication, electric, gas, and sanitary services	1,165	24,203	2,766	4,061	4,054	18.8	31.8	27.5	46.0	27.6	50.0
Trucking and warehousing	703	22,001	2,520	4,037	3,636	25.6	33.0	29.2	46.3	31.2	69.0
Other	452	1,202	(*)	(*)	418	31.8	38.2	(*)	(*)	50.0	60.1
Wholesale and retail trade	6,464	366,025	5,863	24,638	34,097	8.6	9.1	15.9	8.7	18.6	17.2
Wholesale trade	692	54,747	1,092	4,845	6,208	30.8	19.9	66.4	22.0	57.4	34.2
Retail trade	5,684	308,637	4,693	19,993	17,293	9.0	6.9	10.4	10.8	11.4	19.8
Food stores	456	62,554	784	2,523	2,495	24.9	20.1	25.2	28.1	29.7	71.4
Automotive dealers and service stations	777	97,978	748	6,125	4,279	19.8	17.6	25.4	19.8	23.0	45.6
Eating and drinking places	505	14,799	573	2,452	1,557	30.5	33.8	41.6	39.4	43.8	61.1
Direct selling organizations	694	6,945	(*)	(*)	−278	25.9	60.3	(*)	(*)	66.7	45.3
Other retail trade	3,252	125,561	2,488	8,447	9,240	12.9	12.6	18.0	15.2	15.8	25.6
Wholesale and retail trade not allocable	(*)	(*)	(*)	—	(*)	(*)	(*)	—	(*)	(*)	(*)
Finance, insurance, and real estate	1,758	19,834	1,751	960	9,116	21.0	17.6	49.2	29.8	19.0	41.9
Finance	236	5,228	203	(*)	2,658	33.9	20.4	42.6	(*)	34.4	81.6
Insurance agents, brokers, and service	1,423	14,406	1,548	(*)	8,460	24.7	21.1	54.2	(*)	22.7	43.0
Real estate	—	—	—	—	—	—	—	—	—	—	—
Services	9,244	143,435	7,356	18,837	15,809	6.2	13.3	17.6	16.1	10.9	20.4
Hotels and other lodging places	653	14,542	2,422	(*)	1,791	25.9	25.4	42.6	(*)	36.8	47.4
Personal services	1,267	8,473	506	(*)	2,263	19.0	28.5	34.4	(*)	31.0	75.4
Business services	1,331	15,739	180	(*)	4,262	22.1	57.2	34.1	(*)	52.4	62.5
Automobile repair and services	856	24,549	926	(*)	2,027	39.4	47.9	42.3	(*)	42.9	84.7
Amusement and recreation services, except motion pictures	800	5,694	504	(*)	862	23.8	45.2	63.8	(*)	49.2	40.5
Medical and health services	1,339	52,865	1,785	7,409	25,975	20.3	16.1	28.0	19.0	13.8	65.5
Offices of physicians	582	29,366	572	4,514	16,717	17.4	15.9	18.0	26.2	15.9	78.2
Offices of dentists	276	14,364	675	2,309	6,018	33.0	25.1	45.3	29.3	25.2	98.5
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	249	6,368	205	1,012	3,266	34.5	32.3	37.8	50.7	30.7	65.9
Other services	1,930	15,948	828	2,724	5,461	16.9	34.0	25.4	55.5	38.5	35.2
Nature of business not allocable	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)
Virginia											
All industries	207,473	5,253,317	218,578	569,456	770,827	4.9	5.3	8.2	7.2	5.0	10.7
All nonfarm industries	154,262	4,743,198	147,369	533,673	771,987	3.9	5.1	7.7	7.5	4.6	10.2
Agriculture, forestry, and fishing	58,806	561,500	75,935	46,079	16,021	14.6	24.2	18.6	22.3	21.5	19.3
Farms	53,211	510,119	71,209	35,783	−1,160	15.5	27.0	19.5	24.9	24.8	19.4
Field crop	28,827	350,116	41,191	20,450	46,258	22.6	39.0	31.1	40.7	29.7	46.9
Livestock	17,709	139,573	26,668	12,737	−29,259	24.3	23.8	19.7	20.0	42.6	22.1
Other	6,675	20,430	3,350	2,866	−8,159	36.5	50.0	27.6	71.4	40.1	41.2
Other agriculture, forestry, and fishing	3,595	71,381	4,726	(*)	17,181	20.2	42.4	56.5	(*)	34.5	47.2
Mining	460	49,919	3,231	5,100	13,042	48.6	16.6	29.0	26.1	16.2	58.1
Construction	24,436	738,067	27,653	129,369	110,031	8.3	12.6	22.4	17.1	12.0	28.6
General building contractors and operative builders	4,512	274,269	6,370	26,922	23,550	19.1	22.6	38.4	30.6	23.6	49.4
Special trade contractors	17,236	397,915	18,087	88,376	67,417	10.0	16.5	29.3	21.9	15.3	38.4
Other construction	2,588	65,863	3,216	(*)	19,064	24.9	32.9	63.7	(*)	32.7	73.7
Manufacturing	2,932	167,116	7,463	32,271	18,486	32.7	27.1	36.1	35.8	28.9	51.4
Transportation, communication, electric, gas, and sanitary services	7,808	152,324	21,059	26,648	25,408	14.7	21.6	26.5	24.3	24.1	35.1
Trucking and warehousing	4,899	122,571	19,058	21,107	19,687	18.8	25.5	28.8	31.0	27.8	44.5
Other	2,907	29,753	2,000	(*)	5,721	23.8	34.4	54.3	(*)	48.3	59.5
Wholesale and retail trade	40,351	2,316,811	28,166	170,056	159,993	6.3	8.3	11.2	11.7	9.5	20.6
Wholesale trade	3,027	299,517	3,758	16,231	36,571	21.1	17.3	23.3	32.2	24.0	36.4
Retail trade	35,470	1,993,265	23,898	151,865	116,107	6.7	9.2	12.8	12.6	10.5	22.4
Food stores	4,662	355,863	2,895	15,704	13,308	18.2	19.4	28.1	25.7	26.9	54.1
Automotive dealers and service stations	5,921	740,311	7,082	32,737	38,698	16.3	16.1	29.2	32.0	19.5	59.3
Eating and drinking places	3,892	186,923	4,170	30,692	20,479	20.2	23.7	26.6	25.5	27.6	58.2
Direct selling organizations	7,859	26,617	307	(*)	685	14.9	24.2	36.6	(*)	30.1	36.6
Other retail trade	13,116	673,371	9,244	50,386	44,937	10.9	15.8	18.1	22.7	17.2	29.7
Wholesale and retail trade not allocable	1,854	34,009	532	(*)	7,115	30.0	51.0	73.4	(*)	27.6	62.4
Finance, insurance, and real estate	17,514	226,286	9,325	7,692	72,689	17.1	17.8	26.3	31.7	13.8	22.1
Finance	595	3,943	(*)	(*)	−4,127	48.8	78.0	(*)	(*)	49.8	22.3
Insurance agents, brokers, and service	3,061	55,723	706	(*)	24,585	23.2	29.3	33.4	(*)	28.0	73.6
Real estate	13,857	166,620	6,479	4,545	52,231	20.6	22.0	28.8	33.8	15.9	30.2
Services	52,763	963,697	43,859	147,361	331,426	5.5	8.1	11.8	14.2	7.1	17.1
Hotels and other lodging places	2,198	50,302	3,223	5,954	2,587	26.3	29.3	33.4	40.3	39.3	45.5
Personal services	10,304	140,126	7,532	35,483	25,828	12.5	29.2	39.5	40.9	23.4	43.4
Business services	8,323	119,036	5,233	12,254	35,702	19.3	21.6	29.8	37.0	19.3	34.6
Automobile repair and services	3,057	102,716	3,926	16,186	14,778	23.5	28.6	29.0	37.9	31.5	62.6
Amusement and recreation services, except motion pictures	2,747	37,454	5,231	4,872	2,643	22.9	37.0	34.5	71.3	45.3	19.1
Medical and health services	6,614	275,968	9,925	34,916	148,306	11.8	12.1	17.0	16.3	11.4	55.3
Offices of physicians	2,828	145,126	3,195	17,596	83,337	17.1	15.0	19.4	23.6	14.1	58.7
Offices of dentists	1,296	62,454	1,041	7,476	36,818	27.9	24.4	34.6	35.6	25.2	66.4
Other medical services	4,690	68,388	5,689	9,854	28,211	16.0	29.3	42.1	35.6	27.9	78.5
Legal services	2,678	78,632	1,821	9,080	51,708	21.5	21.5	42.6	30.2	20.9	73.6
Other services	14,652	159,463	5,878	28,626	51,915	11.9	20.1	22.6	38.6	16.2	33.1
Nature of business not allocable	4,375	57,698	1,845	(*)	23,831	53.8	51.4	54.5	(*)	72.1	87.7

Footnotes at end of table

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1] Number of Businesses	Business receipts	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Washington											
All industries	194,952	5,812,422	221,663	670,674	887,015	4.2	5.2	6.4	7.8	5.4	11.3
All nonfarm industries	156,757	4,850,450	151,084	604,514	732,189	3.2	5.1	6 5	6.3	4.7	9.1
Agriculture, forestry, and fishing	47,469	1,072,241	83,954	82,313	179,576	14 1	16.1	12.5	18.3	15.2	19.3
Farms	38,195	961,972	70,579	66,160	154,826	17 3	17 7	14 3	21 8	17 0	21 1
Field crop	13,874	407,073	29,400	18 392	166,833	29 5	21 1	24 1	21 7	20 4	41 4
Livestock	13,041	308,428	19,442	8,546	—59,987	31 0	42 1	24 0	39 1	40 7	31 8
Other	11,280	246,471	21,737	39,222	47,980	28 8	28 4	24 8	34 3	32 9	27 8
Other agriculture, forestry, and fishing	9,274	110,269	13,375	16,153	24,750	13 3	20 0	21 4	27 7	22 6	24 8
Mining	337	773	341	—	—1,297	58 2	78.8	79 0	—	76 5	43.4
Construction	17,549	629,479	19,323	90,577	71,262	9 7	14.6	18.3	22.5	14.6	30.4
General building contractors and operative builders	5,339	264,020	3,171	27,138	10,736	17 9	22 1	27 2	47 8	26 0	37 7
Special trade contractors	10,847	296,334	10,588	48,393	52,950	12 3	21 9	22 8	28 7	18 7	69 1
Other construction	1,363	69,125	5,564	(*)	7,576	32 7	42 2	43 6	(*)	47 3	51 3
Manufacturing	3,973	250,751	15,890	51,726	17,441	19.8	21.0	26.3	29.6	26.9	25.6
Transportation, communication, electric, gas, and sanitary services	5,112	165,866	16,970	24,176	15,578	16.4	29.1	23.5	46.8	31.9	31.8
Trucking and warehousing	3,621	149,049	13,999	21,182	16,249	22 2	32 1	26 5	52 8	33 9	42 6
Other	1,491	16,817	2,971	(*)	—671	32 8	42 5	48 7	(*)	90 1	46 7
Wholesale and retail trade	44,855	2,379,474	37,460	184,741	194,269	6.0	7.9	10.6	11.4	8.8	15.6
Wholesale trade	7,373	434,188	7,298	20,799	47,438	14 6	15 0	21 1	22 6	17 8	43 4
Retail trade	36,153	1,886,983	28,626	160,241	141,387	6 7	9 3	12 4	12 7	10 4	17 2
Food stores	2,800	357,321	3,756	16,159	17,918	22 7	22 1	28 2	23 7	25 7	61 0
Automotive dealers and service stations	3,918	505,419	3,313	30,363	37,164	19 1	19 9	27 6	22 8	22 0	45 9
Eating and drinking places	3,470	239,100	8,521	45,419	17,948	20 9	24 1	28 5	25 8	28 7	41 7
Direct selling organizations	11,633	61,042	511	(*)	2,655	12 3	34 2	33 4	(*)	29 6	31 1
Other retail trade	14,332	724,101	12,525	66,874	65,702	10 6	14 3	17 4	21 7	15 7	23 5
Wholesale and retail not allocable	1,329	58,303	1,536	(*)	5,444	34 8	48 5	53 2	(*)	43 5	59 4
Finance, insurance, and real estate	14,754	191,794	3,343	6,309	91,796	10.5	14 1	21 8	59 4	14 4	26.6
Finance	478	(*)	(*)	(*)	—22	56 9	(*)	(*)	(*)	89 6	30 3
Insurance agents, brokers, and service	3,811	54,553	528	(*)	31,182	21 3	25 4	42 9	(*)	27 1	66 2
Real estate	10,465	131,827	2,714	(*)	60,636	12 4	17 4	25 3	(*)	17 0	34 0
Services	60,754	1,121,700	44,382	230,832	318,137	5.1	9.2	11.6	15.5	7.5	21.2
Hotels and other lodging places	2,438	45,317	8 846	2,125	1,852	27 2	36 2	40 3	53 8	50 5	52 0
Personal services	11,904	180 923	5 826	63,235	36,268	12 1	26 2	30 4	34 8	19 9	49 2
Business services	9,415	130 823	3 888	33,054	41,579	12 9	25 5	27 6	44 1	21 1	28 9
Automobile repair and services	4,468	133,372	4,257	27,449	9,740	19 9	35 2	37 9	40 4	36 4	72 8
Amusement and recreation services, except motion pictures	5,041	23 861	2,573	(*)	5,555	17 6	25 5	33 9	(*)	37 9	35 5
Medical and health services	7,250	350,224	8,516	62,534	141,647	13 2	15 5	17 7	27 4	12 2	92 0
Offices of physicians	1,909	122,046	1,878	13,757	67,467	19 9	19 4	24 9	24 6	18 1	98 3
Offices of dentists	2,623	126,785	4,079	22,077	46,002	23 4	22 8	29 2	26 9	21 6	99 5
Other medical services	2,718	101,393	2,559	26,700	28,178	23 2	39 0	31 1	59 0	25 6	51 8
Legal services	1,398	39,753	2,478	(*)	18 262	30 5	34 8	62 8	(*)	32 3	79 8
Other services	18,840	217,427	7,998	37,075	63,234	9 3	18 2	19 9	33 7	15 8	24 2
Nature of business not allocable	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)	(*)
West Virginia											
All industries	63,044	1,751,683	63,576	185,455	271,055	6.3	5.2	8 7	8.0	4.6	24.7
All nonfarm industries	47,411	1,687,030	49,378	180,652	290,548	4.2	5.3	8 5	6.1	4.9	17.5
Agriculture, forestry, and fishing	16,031	72,123	14,431	7,270	—17,686	21 6	24 8	25.0	31 6	33.7	36.5
Farms	15,633	64,653	14,198	4,803	—19,493	22 1	27 0	25 4	39 8	40 4	38 6
Field crop	1,464	2 830	563	(*)	—134	76 5	49 7	56 4	(*)	54 7	76 2
Livestock	12,660	58 395	11,680	4,345	—18,297	25 0	29 7	28 2	44 0	46 3	41 8
Other	1,509	3,428	1,955	(*)	—1,062	55 0	42 6	72 9	(*)	18 0	41 1
Other agriculture forestry and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	556	27,722	2,462	7,377	2,186	36 8	27 8	50.2	43 9	23.3	56 1
Construction	5,868	149,166	7,604	29,862	26,024	13.1	17.0	22 1	21 6	16.5	49 4
General building contractors and operative builders	361	33,621	463	7 383	3 511	46 6	37 5	40 2	39 5	47 7	99 3
Special trade contractors	4,445	92,235	5 347	18 436	19,334	15 2	20 5	25 4	28 8	19 3	64 1
Other construction	1 062	23,310	(*)	(*)	3,179	30 6	48 6	(*)	(*)	42 3	98 4
Manufacturing	1,004	47,937	2,303	10,548	7,115	31 1	26 4	34 5	35 2	29 1	66.7
Transportation, communication, electric, gas, and sanitary services	2,069	69,606	6,426	6,741	12,264	21.5	25.1	27.3	39 6	28 3	69 7
Trucking and warehousing	1,922	65 112	7,883	6,215	11,420	22 5	26 6	28 7	42 4	30 1	70 1
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	16,961	1,015,493	12,850	67,851	92,558	7 3	7.7	11 9	11.0	8 7	23 9
Wholesale trade	1,602	143,030	1 107	6,431	15,695	22 6	18 0	16 6	27 1	20 0	43 5
Retail trade	14,526	853,208	10,914	60,671	73 411	7 9	8 6	12 8	11 9	9 9	27 9
Food stores	2,133	252,004	2,025	13,177	15,271	20 7	17 0	23 2	26 5	22 8	90 3
Automotive dealers and service stations	2 989	308,071	2,264	16,678	22,566	16 1	15 5	21 0	18 7	17 3	96 8
Eating and drinking places	3 299	114,502	3,740	15,925	14,786	17 5	21 1	27 6	27 4	24 4	40 4
Direct selling organizations	1 899	3,299	(*)	—	1,185	23 6	35 6	(*)	—	40 6	51 6
Other retail trade	4,206	175,332	2 875	14 891	19,603	14 8	16 2	23 3	23 1	18 5	37 4
Wholesale and retail trade not allocable	833	19,255	(*)	(*)	3,452	34 7	46 8	(*)	(*)	43 4	70 1
Finance, insurance, and real estate	2,169	24,246	1,347	1,311	12,386	19 9	22.3	52 9	48 2	22 8	96 1
Finance	(*)	(*)	—	—	(*)	(*)	(*)			(*)	(*)
Insurance agents brokers and service	1 186	16,941	511	(*)	9 727	28 4	29 0	45 8	(*)	28 1	81 6
Real estate	856	6 748	836	(*)	2 138	30 1	32 9	80 3	(*)	42 8	97 1
Services	17,470	334,925	12,592	52,531	134,962	7.2	8 9	14 1	17 5	7 5	27.1
Hotels and other lodging places	364	24 616	1 821	(*)	2 992	46 4	46 9	52 8	(*)	49 5	61 9
Personal services	4 613	38 645	1 449	6 837	15,999	15 2	23 5	25 6	40 5	22 2	45 9
Business services	2 413	30,284	2 240	3 048	9 705	20 0	33 0	43 7	46 3	29 3	63 1
Automobile repair and services	954	33,423	1 716	6 028	4 048	31 5	36 0	42 8	53 1	32 1	74 2
Amusement and recreation services except motion pictures	1 575	13 995	959	(*)	1 908	25 5	41 7	48 1	(*)	45 8	56 4
Medical and health services	2,493	129 685	2 774	20 961	68 090	15 6	13 5	18 7	30 8	11 2	43 3
Offices of physicians	926	72 083	1 290	9 136	43 729	16 9	12 7	22 1	15 3	12 4	31 0
Offices of dentists	559	23,985	(*)	3 126	12 119	34 1	34 5	(*)	34 6	33 8	95 1
Other medical services	1 008	33,617	868	8 699	12 242	29 8	37 1	39 3	1 4	29 2	0
Legal services	949	24,971	663	2 787	16 591	24 3	20 3	40 2	27 1	20 1	72 4
Other services	4,109	39 306	970	6,971	15 649	15 5	22 0	28 9	50 2	19 7	63 6
Nature of business not allocable	894	10,465	(*)	(*)	1,226	35 0	67 4	(*)	(*)	53.7	80.7

Footnotes at end of table

Table 1.5—Receipts and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1] Number of Businesses	Business receipts	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Wisconsin											
All industries	259,360	7,706,523	423,160	621,065	1,030,250	4.4	5.0	8.7	8.2	5.3	13.6
All nonfarm industries	162,736	5,665,111	146,797	540,416	829,074	3 4	4 9	7.3	9 0	4.6	12.1
Agriculture, forestry, and fishing	101,419	2,065,514	280,247	84,210	208,746	9 6	13.1	12.5	16 6	14 9	19.6
Farms	96,622	2,021,412	276,383	80,649	201,176	10 2	13 4	12 7	19 3	15 4	20 4
Field crop	20,147	190,004	34,997	6 142	1 610	23 5	36 8	31 5	39 5	47 7	36 7
Livestock	67,150	1 501,915	209 637	57,821	155,862	12 2	11 9	12 7	14 4	15 6	26 1
Other	9,325	329,493	31,749	16,686	43,704	30 1	57 7	63 2	77 4	56 8	51 5
Other agriculture forestry and fishing	4,797	44,102	3,864	3,561	7 570	18 6	33 0	58 3	48 8	43 1	32 4
Mining	69	10,070	495	—	—2,048	45.3	37 6	43.0	—	49.5	38.0
Construction	22,449	730,546	25,963	124,524	110,477	8.7	14.2	22.3	20.9	12 9	44.6
General building contractors and operative builders	3 709	233 881	4 987	44 361	21,464	20 9	26 3	36 0	39 2	26 0	60 6
Special trade contractors	17 023	458 840	17 890	74 348	81,502	10 0	18 0	30 0	25 5	15 9	72 0
Other construction	1 717	37,825	3,086	(*)	7,511	32 4	38 6	39 1	(*)	36 7	74 0
Manufacturing	6,960	313,265	13,962	35,704	30,661	15.3	19 2	29 6	25.1	21.2	51.2
Transportation, communication, electric, gas, and sanitary services	6,963	214,696	16,732	25,369	26,647	15.7	19 6	26 3	37.1	23 4	56.0
Trucking and warehousing	5 681	178,126	17 149	17 840	19 983	17 3	21 8	30 4	44 8	26 8	56 2
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	54,356	3,294,721	45,931	215,466	264,400	5.5	7.0	6.9	10.7	7 9	16 9
Wholesale trade	5 896	851 367	9 385	31 608	69 054	15 7	13 2	18 7	17 2	15 8	44 7
Retail trade	47 500	2,400 855	35 422	182 660	188 676	6 0	8 3	10 2	12 2	9 2	21 0
Food stores	2,982	443 273	4,526	26,102	21 817	22 7	20 6	23 8	22 3	24 7	77 1
Automotive dealers and service stations	5,234	718,444	5,172	29,843	42,997	17 5	16 9	20 1	24 2	20 2	51 0
Eating and drinking places	12 172	494,724	16,827	63,258	48,761	12 1	15 4	17 5	21 3	18 2	39 4
Direct selling organizations	12 748	46 775	164	(*)	5 508	11 8	22 3	33 4	(*)	30 1	32 0
Other retail trade	14 364	697,639	8,733	62,789	69 593	10 6	15 1	16 9	24 3	15 8	32 0
Wholesale and retail trade not allocable	962	(*)	(*)	(*)	6,670	39 2	(*)	(*)	(*)	56 8	71 4
Finance, insurance, and real estate	12,937	169,704	5,797	8,137	84,625	11.1	14 9	24 1	32 1	15.3	42.4
Finance	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)	(*)
Insurance agents, brokers, and service	6 810	104,095	2,850	(*)	47,810	15 2	21 7	40 4	(*)	21 2	76 1
Real estate	5 898	84,980	2,947	2 367	36,851	16 5	20 2	26 8	52 4	22 2	35 6
Services	50,637	864,604	30,617	127,371	296,946	5.6	9 7	11.0	24.6	7 9	22 4
Hotels and other lodging places	3 431	85,397	6,990	(*)	13,652	22 2	32 8	32 0	(*)	34 5	49 2
Personal services	10,359	122,749	5 520	28,513	27 361	12 9	22 4	24 2	35 7	19 6	52 0
Business services	6 134	91 886	2 654	32,288	21,521	16 1	43 3	35 7	88 1	28 0	40 1
Automobile repair and services	3,737	106,957	2,680	(*)	17,270	20 4	38 5	27 6	(*)	32 3	56 1
Amusement and recreation services, except motion pictures	4 780	28,200	1,331	(*)	4,820	18 6	45 9	36 4	(*)	36 8	37 0
Medical and health services	6,105	269,245	6 153	34,946	144,870	13 8	13 1	18 1	17 8	12 3	73 4
Offices of physicians	1,793	70,056	1,684	6,797	43,644	22 0	17 4	21 6	21 0	18 1	74 4
Offices of dentists	2,979	152 443	3,453	22,721	77,998	20 4	18 3	26 6	20 8	18 0	(*)
Other medical services	1 333	46 746	1,016	(*)	23,228	32 5	37 5	50 9	(*)	34 0	99 7
Legal services	1 861	56 334	983	7,333	32 028	24 8	27 5	39 6	39 4	26 5	88 2
Other services	14,230	103,836	4,506	(*)	37 426	10 8	22 7	28 4	(*)	20 4	45 7
Nature of business not allocable	3,568	(*)	(*)	(*)	5,374	65.3	(*)	(*)	(*)	53.0	75 8
Wyoming											
All industries	29,353	934,695	61,416	94,596	94,276	4 4	4.1	5 6	7.6	4.6	7.5
All nonfarm industries	18,675	697,693	27,377	76,231	107,156	4.4	4.9	6.9	6 9	4.7	10.3
Agriculture, forestry, and fishing	10,736	244,126	35,049	18,254	—12,453	9.4	7.9	8.4	11.0	11.4	9.0
Farms	10 478	237,002	34,039	16,367	—12 878	9 6	8 0	8 5	9 3	11 5	9 0
Field crop	2,752	94,269	11,307	4,798	25,299	13 8	12 7	15 2	12 7	13 2	26 4
Livestock	6,333	133,658	20,289	10,593	—38,389	13 5	10 7	10 6	12 4	25 7	9 8
Other	1,393	9,075	2,443	976	212	27 3	33 1	37 4	49 9	48 3	44 9
Other agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	394	39,793	2,024	3,279	8,403	23.1	11.1	14.2	9 4	12.4	7 6
Construction	2,381	88,366	3,746	16,452	15,351	13.1	14.0	17.6	19.9	14.7	43.8
General building contractors and operative builders	379	31,897	504	4,938	4,222	29 5	25 2	26 8	31 4	30 0	60 7
Special trade contractors	1,836	46,992	2 230	9,815	9,592	15 3	18 3	19 1	28 7	18 5	65 5
Other construction	166	9,477	1 014	(*)	1,537	50 1	39 8	49 0	(*)	38 6	(*)
Manufacturing	449	22,775	1,666	4,791	2,430	29.6	30.7	36 1	35.4	33.6	61.8
Transportation, communication, electric, gas, and sanitary services	1,292	40,617	3,696	5,916	6,052	18.2	21.5	23.0	26 9	20.6	56.7
Trucking and warehousing	1,224	38 496	3,474	5,430	5,560	18 6	22 2	24 0	28 0	21 7	56 7
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	4,911	335,321	5,392	28,681	24,294	6.7	7.6	10.7	17.6	10.0	24.0
Wholesale trade	778	74,136	836	7 136	6,646	22 1	16 0	21 3	61 9	20 7	34 6
Retail trade	4,094	261,043	4 555	21 745	17,722	9 5	9 0	12 1	12 1	11 5	26 5
Food stores	133	20,139	172	1,304	896	51 2	24 1	34 1	26 7	58 7	29 0
Automotive dealers and service stations	1,170	116,529	1,265	7,696	5,124	17 1	14 0	18 6	16 5	17 3	40 2
Eating and drinking places	759	42,052	1,479	6,119	3,538	23 1	22 3	25 4	28 3	26 9	61 4
Direct selling organizations	627	1,002	(*)	—	—90	25 9	38 5	(*)	—	39 1	55 5
Other retail trade	1,405	81 321	1,581	6,626	8,254	16 3	16 4	20 4	22 6	18 5	41 1
Wholesale and retail trade not allocable	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)
Finance, insurance, and real estate	1,802	30,339	1,367	771	10,476	14 7	17.3	27.6	43.4	16.0	21.6
Finance	177	2,837	156	(*)	1,022	40 7	35 6	10 3	(*)	37 3	13 2
Insurance agents, brokers, and service	726	11,890	233	(*)	4,173	24 5	34 2	41 9	(*)	28 5	58 8
Real estate	899	15,612	998	223	5,283	20 3	20 2	37 4	37 7	21 6	29 3
Services	7,304	133,115	8,233	16,254	39,827	7.3	9 3	12 5	13.7	7.7	19.7
Hotels and other lodging places	732	22,462	3,043	3,195	1,970	22 9	25 7	25 9	34 3	27 0	39 5
Personal services	1,121	11,428	509	1,769	3,890	20 1	29 2	27 7	42 2	26 4	88 3
Business services	1 031	9,143	962	(*)	3,198	21 1	27 7	35 5	(*)	23 3	41 5
Automobile repair and services	680	18,293	687	3,116	1,762	25 5	35 5	34 7	42 7	32 8	52 6
Amusement and recreation services, except motion pictures	867	7,572	834	(*)	580	22 0	39 5	43 7	(*)	44 5	38 7
Medical and health services	672	32,873	946	4 402	16,102	17 4	13 8	23 5	20 5	11 5	56 3
Offices of physicians	217	14,204	309	1 546	8,718	19 8	14 8	14 5	18 0	13 4	67 0
Offices of dentists	191	10,147	415	1,761	4,271	35 9	30 1	49 1	40 8	25 1	(*)
Other medical services	264	8,522	222	1,095	3,113	31 9	31 1	34 5	42 9	30 9	95 3
Legal services	234	5,987	140	664	3,728	31 2	27 0	26 2	32 7	26 2	52 3
Other services	1,967	25,357	1,112	1 649	8,597	14 6	21 9	22 3	23 4	19 8	42 0
Nature of business not allocable	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)

(*) Estimate is not shown separately because of the small number of sample returns on which it was based However, the data are included in the appropriate totals

[1]This is the standard error of the estimate expressed as a percentage of the estimate These percentages, when added to and subtracted from the estimates in columns 1 through 5 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall

NOTE United States total excludes returns with Puerto Rican and foreign addresses

Individuals With Sole Proprietorship Businesses

Table 1.6—Adjusted Gross Income, Net Profit, and Income Tax, by Industry and Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	All industries						
Returns with and without adjusted gross income, total	**9,882,795**	**10,873,622**	**326,262,352**	**141,022,146**	**45,655,023**	**95,167,123**	**22,277,797**
Returns with adjusted gross income, total	9,476,793	10,397,205	306,902,060	144,765,525	49,322,063	95,443,462	22,277,797
$1 under $5,000	2,045,924	2,215,259	31,241,575	5,537,349	1,562,077	3,975,272	96,614
$5,000 under $10,000	2,172,940	2,373,562	46,411,347	16,239,803	4,841,986	11,397,817	1,008,109
$10,000 under $20,000	3,219,639	3,516,255	81,558,226	46,412,643	11,948,213	34,464,430	4,891,598
$20,000 under $50,000	1,737,075	1,936,194	99,518,942	50,046,362	20,187,059	29,849,323	8,171,800
$50,000 under $100,000	244,888	285,264	33,089,647	16,145,536	7,803,840	8,241,696	4,206,830
$100,000 under $500,000	54,623	68,122	13,754,433	8,551,727	2,664,200	5,887,527	3,077,658
$500,000 under $1,000,000	1,200	1,784	706,167	798,357	85,129	713,228	338,370
$1,000,000 or more	504	765	621,723	1,033,728	119,559	914,169	484,620
Returns with no adjusted gross income	406,002	476,617	21,360,292	—3,743,379	—3,467,040	—276,339	—
	Agriculture, forestry, and fishing						
	Total						
Returns with and without adjusted gross income, total	**3,112,293**	**3,178,156**	**63,370,102**	**41,244,039**	**6,659,617**	**34,384,422**	**6,721,748**
Returns with adjusted gross income, total	2,917,618	2,977,400	56,500,913	42,991,262	8,891,584	34,099,698	6,721,748
$1 under $5,000	709,297	723,734	7,484,395	1,863,915	—82,134	1,946,049	24,637
$5,000 under $10,000	710,547	722,335	9,011,616	5,298,245	379,133	4,919,112	317,188
$10,000 under $20,000	927,864	942,206	14,736,361	13,309,793	2,254,163	11,055,630	1,379,678
$20,000 under $50,000	476,914	491,117	17,306,763	13,712,759	4,588,849	9,123,910	2,218,816
$50,000 under $100,000	72,110	75,499	5,521,586	4,800,304	1,404,133	3,396,171	1,242,308
$100,000 under $500,000	20,141	21,662	2,321,321	3,192,745	390,874	2,801,871	1,165,860
$500,000 under $1,000,000	539	621	77,998	357,850	—19,135	376,985	150,718
$1,000,000 or more	206	226	41,773	455,651	—24,319	479,970	222,545
Returns with no adjusted gross income	194,675	200,756	6,869,189	—1,747,223	—2,031,947	284,724	—
	Fruit, tree nut, and vegetable						
Returns with and without adjusted gross income, total	**167,418**	**166,230**	**3,606,422**	**3,076,269**	**620,759**	**2,455,510**	**576,645**
Returns with adjusted gross income, total	157,901	158,700	3,567,118	3,151,654	696,900	2,454,754	576,645
$1 under $5,000	25,286	25,286	176,777	73,192	15,987	58,105	1,322
$5,000 under $10,000	31,394	31,470	412,577	218,549	—4,228	222,777	11,413
$10,000 under $20,000	50,584	50,763	600,238	710,897	147,035	563,862	76,670
$20,000 under $50,000	41,831	42,120	1,313,746	1,226,775	310,867	915,908	198,375
$50,000 under $100,000	6,231	6,395	581,989	425,031	145,178	279,853	106,002
$100,000 under $500,000	2,483	2,563	451,546	391,961	84,035	307,926	132,363
$500,000 under $1,000,000	64	72	19,309	43,416	1,124	42,292	19,217
$1,000,000 or more	28	31	10,917	61,833	—2,198	64,031	31,263
Returns with no adjusted gross income	9,517	9,530	239,304	—75,385	—76,141	756	—
	Livestock						
Returns with and without adjusted gross income, total	**1,316,162**	**1,321,263**	**28,041,996**	**13,656,967**	**—1,165,857**	**14,822,944**	**2,080,662**
Returns with adjusted gross income, total	1,209,496	1,210,983	22,668,076	14,821,854	228,583	14,593,271	2,080,662
$1 under $5,000	352,627	352,947	4,094,907	860,717	—332,827	1,193,544	9,852
$5,000 under $10,000	335,932	336,005	5,247,052	2,516,758	—106,146	2,622,902	144,963
$10,000 under $20,000	374,490	374,547	6,331,554	5,301,614	185,060	5,116,554	523,810
$20,000 under $50,000	120,073	120,603	5,051,058	3,354,760	629,968	2,724,792	515,450
$50,000 under $100,000	19,476	19,815	1,270,078	1,300,985	—21,424	1,322,409	331,698
$100,000 under $500,000	6,514	6,651	624,309	1,075,329	—82,870	1,158,199	375,944
$500,000 under $1,000,000	282	306	32,991	188,008	—20,189	208,197	76,757
$1,000,000 or more	102	109	16,121	223,985	—22,989	246,674	102,186
Returns with no adjusted gross income	106,686	110,300	5,373,920	—1,164,887	—1,394,540	229,673	—

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Agriculture, forestry, and fishing						
	Total						
Returns with and without adjusted gross income, total	**3,302,509**	**3,385,080**	**66,866,949**	**43,679,629**	**7,466,758**	**36,211,071**	**7,057,914**
Returns with adjusted gross income, total	3,103,125	3,178,209	59,788,332	45,466,333	9,520,801	35,945,532	7,057,914
$1 under $5,000	752,695	769,718	7,841,313	1,977,775	—45,358	2,023,133	26,734
$5,000 under $10,000	758,365	773,554	9,639,020	5,654,847	512,934	5,141,913	339,543
$10,000 under $20,000	991,673	1,011,334	15,621,384	14,236,179	2,408,670	11,827,509	1,479,285
$20,000 under $50,000	504,272	521,523	18,343,869	14,495,740	4,835,507	9,660,233	2,344,200
$50,000 under $100,000	74,525	78,666	5,773,513	4,956,254	1,453,338	3,502,916	1,281,249
$100,000 under $500,000	20,818	22,517	2,443,100	3,299,518	399,951	2,899,567	1,200,571
$500,000 under $1,000,000	561	657	82,358	373,410	—19,185	392,595	156,997
$1,000,000 or more	216	240	43,755	472,610	—25,056	497,666	229,335
Returns with no adjusted gross income	199,384	206,879	7,078,617	—1,786,504	—2,052,043	265,539	—
	Agriculture, forestry, and fishing—Continued						
	Farms						
	Field crop						
Returns with and without adjusted gross income, total	**1,367,046**	**1,386,191**	**30,013,177**	**20,166,988**	**7,679,594**	**12,489,394**	**3,317,740**
Returns with adjusted gross income, total	1,297,164	1,316,904	28,869,935	20,600,487	8,159,672	12,440,815	3,317,740
$1 under $5,000	302,937	304,738	3,059,336	851,891	273,375	578,516	11,751
$5,000 under $10,000	273,044	276,959	3,173,212	2,026,261	573,978	1,452,283	126,225
$10,000 under $20,000	407,380	412,828	7,447,463	5,917,559	2,008,270	3,909,289	631,940
$20,000 under $50,000	266,331	272,436	10,577,432	7,758,895	3,626,078	4,132,819	1,284,843
$50,000 under $100,000	38,701	40,425	3,438,071	2,548,343	1,271,671	1,276,672	664,918
$100,000 under $500,000	8,591	9,319	1,148,028	1,313,232	403,166	910,066	508,641
$500,000 under $1,000,000	131	148	19,348	64,241	2,643	61,598	38,300
$1,000,000 or more	49	51	7,045	100,065	493	99,572	51,122
Returns with no adjusted gross income	69,884	71,287	1,143,242	—431,499	—480,078	48,579	—
	Horticultural specialty						
Returns with and without adjusted gross income, total	**22,282**	**22,356**	**406,197**	**342,388**	**21,641**	**320,747**	**55,497**
Returns with adjusted gross income, total	21,883	21,957	391,850	347,930	28,300	319,630	55,497
$1 under $5,000	2,540	2,540	32,802	5,480	—4,576	10,056	(*)
$5,000 under $10,000	8,878	8,878	37,277	48,868	—1,377	50,245	3,257
$10,000 under $20,000	8,156	8,181	81,841	129,277	—1,939	131,216	15,859
$20,000 under $50,000	3,566	3,587	77,482	97,893	8,113	89,780	16,275
$50,000 under $100,000	600	630	130,096	38,728	21,994	17,734	11,301
$100,000 under $500,000	136	136	30,342	20,736	5,632	15,104	6,581
$500,000 under $1,000,000	5	5	2,100	5,948	453	5,495	2,172
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	—
Returns with no adjusted gross income	399	399	15,347	—5,542	—6,659	1,117	—
	Animal specialty						
Returns with and without adjusted gross income, total	**74,201**	**74,724**	**495,624**	**1,179,143**	**—138,893**	**1,318,036**	**196,495**
Returns with adjusted gross income, total	72,008	72,530	474,403	1,208,024	—112,796	1,320,820	196,495
$1 under $5,000	7,286	7,286	68,889	9,558	—21,183	30,741	(*)
$5,000 under $10,000	20,899	20,889	64,344	160,084	—60,415	220,499	8,117
$10,000 under $20,000	28,073	28,465	152,541	403,858	—26,479	430,337	44,007
$20,000 under $50,000	13,424	13,551	125,113	363,776	897	362,779	55,876
$50,000 under $100,000	2,007	2,007	42,729	137,903	8,089	129,814	34,959
$100,000 under $500,000	482	485	15,472	68,352	—11,602	99,954	39,468
$500,000 under $1,000,000	28	28	2,327	19,007	—1,593	20,600	7,152
$1,000,000 or more	9	9	2,988	25,486	—610	26,096	14,819
Returns with no adjusted gross income	2,193	2,194	21,221	—28,881	—26,097	—2,784	—

Footnote at end of table

Individuals With Sole Proprietorship Businesses

Table 1.6—Adjusted Gross Income, Net Profit, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Agriculture, forestry, and fishing—Continued						
	Farms—Continued						
	Farms not allocable						
Returns with and without adjusted gross income, total	**201,697**	**203,372**	**606,686**	**3,373,798**	**—157,527**	**3,531,325**	**611,872**
Returns with adjusted gross income, total	194,665	196,326	529,531	3,449,769	—109,095	3,558,864	611,872
$1 under $5,000	30,788	30,937	51,684	98,600	—12,010	110,610	2,197
$5,000 under $10,000	50,268	50,324	77,154	385,418	—22,679	408,097	26,608
$10,000 under $20,000	67,242	67,422	122,724	956,971	—57,784	1,014,755	99,744
$20,000 under $50,000	37,644	38,820	161,932	1,087,821	12,828	1,074,993	177,054
$50,000 under $100,000	6,167	6,227	58,713	424,990	—21,375	446,365	113,329
$100,000 under $500,000	2,472	2,508	51,602	397,791	—7,487	405,278	145,347
$500,000 under $1,000,000	84	88	5,722	98,178	—588	98,766	47,593
$1,000,000 or more							
Returns with no adjusted gross income	7,032	7,046	77,155	—75,971	—48,432	—27,539	—
	Agriculture, forestry, and fishing—Continued						
	Veterinary services						
Returns with and without adjusted gross income, total	**13,877**	**13,953**	**690,386**	**312,893**	**247,091**	**65,802**	**53,775**
Returns with adjusted gross income, total	13,476	13,552	678,955	319,501	245,169	74,332	53,775
$1 under $5,000	1,614	1,645	36,992	4,657	7,267	—2,610	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	4,184	4,184	132,531	62,871	45,618	17,253	6,054
$20,000 under $50,000	6,071	6,071	389,892	194,862	148,887	45,975	34,729
$50,000 under $100,000	749	794	98,931	43,145	35,591	7,554	9,986
$100,000 under $500,000	59	59	11,997	7,349	5,036	2,313	2,682
$500,000 under $1,000,000	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—
Returns with no adjusted gross income	401	401	11,431	—6,608	1,922	—8,530	—
	Animal services, except veterinary						
Returns with and without adjusted gross income, total	**54,505**	**55,087**	**350,452**	**820,000**	**—70,643**	**890,643**	**128,986**
Returns with adjusted gross income, total	51,988	52,570	331,356	842,111	—60,897	903,008	128,986
$1 under $5,000	11,369	11,583	98,109	30,124	—12,339	42,463	633
$5,000 under $10,000	9,508	9,508	56,979	71,509	—8,040	79,549	4,925
$10,000 under $20,000	19,557	19,840	79,451	261,662	—20,220	301,902	29,160
$20,000 under $50,000	9,666	9,741	64,471	276,165	—5,756	281,921	42,326
$50,000 under $100,000	1,451	1,451	20,617	98,284	—6,792	105,076	23,951
$100,000 under $500,000	414	421	9,395	63,384	—6,904	70,288	19,458
$500,000 under $1,000,000	16	19	1,999	10,782	—235	11,017	4,268
$1,000,000 or more	7	7	335	10,181	—611	10,792	4,224
Returns with no adjusted gross income	2,517	2,517	19,096	—22,111	—9,746	—12,365	—
	Landscape and horticultural services						
Returns with and without adjusted gross income, total	**67,772**	**67,772**	**1,042,030**	**686,306**	**236,377**	**449,929**	**74,071**
Returns with adjusted gross income, total	66,551	66,551	988,391	694,977	237,688	457,289	74,071
$1 under $5,000	16,561	16,561	114,088	41,642	22,091	19,551	690
$5,000 under $10,000	22,312	22,312	290,304	168,724	78,851	89,873	10,746
$10,000 under $20,000	22,537	22,537	263,834	331,658	80,480	251,178	36,533
$20,000 under $50,000	4,897	4,897	253,732	133,253	45,923	87,330	20,137
$50,000 under $100,000	205	205	40,142	13,042	8,332	4,710	3,497
$100,000 under $500,000	39	39	6,291	6,658	2,011	4,647	2,468
$500,000 under $1,000,000	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,221	1,221	53,639	—8,671	—1,311	—7,360	—
	Agriculture, forestry, and fishing—Continued						
	Other agricultural services						
Returns with and without adjusted gross income, total	**18,618**	**18,683**	**792,774**	**221,539**	**78,218**	**143,321**	**32,423**
Returns with adjusted gross income, total	17,862	17,897	697,225	236,205	84,191	152,014	32,423
$1 under $5,000	2,942	2,942	23,204	7,521	2,964	4,557	186
$5,000 under $10,000	5,996	5,996	127,274	45,228	21,249	23,979	2,124
$10,000 under $20,000	6,502	6,530	212,163	90,284	15,419	74,865	8,667
$20,000 under $50,000	2,021	2,021	187,099	54,538	29,924	24,614	8,661
$50,000 under $100,000	287	287	64,772	18,555	4,669	13,886	4,685
$100,000 under $500,000	114	121	62,713	20,079	9,966	10,113	6,100
$500,000 under $1,000,000	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—
Returns with no adjusted gross income	756	786	95,549	—14,666	—5,973	—8,693	—
	Forestry						
Returns with and without adjusted gross income, total	**11,757**	**11,761**	**157,569**	**168,708**	**15,640**	**173,068**	**35,709**
Returns with adjusted gross income, total	11,333	11,337	138,930	204,651	17,507	187,144	35,709
$1 under $5,000	2,487	2,487	15,629	7,579	2,509	5,070	(*)
$5,000 under $10,000	2,416	2,416	24,925	17,328	4,461	12,867	928
$10,000 under $20,000	3,667	3,667	41,247	52,972	7,008	45,964	5,274
$20,000 under $50,000	2,411	2,414	35,949	67,615	4,940	62,675	10,761
$50,000 under $100,000	167	167	14,318	10,676	605	10,071	2,405
$100,000 under $500,000	169	170	4,959	28,151	—1,483	29,634	8,605
$500,000 under $1,000,000	9	9	256	6,172	—407	6,579	2,208
$1,000,000 or more	7	7	1,647	14,158	—126	14,284	5,427
Returns with no adjusted gross income	424	424	18,639	—15,943	—1,867	—14,076	—
	Agriculture, forestry, and fishing—Continued						
	Fishing, hunting, and trapping						
Returns with and without adjusted gross income, total	**39,586**	**39,676**	**463,616**	**447,473**	**102,458**	**345,015**	**57,011**
Returns with adjusted gross income, total	38,813	38,902	452,562	452,121	105,579	346,542	57,011
$1 under $5,000	10,735	10,766	68,996	29,176	14,284	14,892	546
$5,000 under $10,000	10,188	10,188	119,310	71,922	34,510	37,412	4,478
$10,000 under $20,000	12,336	12,370	135,797	179,603	26,202	153,601	20,470
$20,000 under $50,000	5,238	5,262	105,983	139,687	22,740	116,947	21,572
$50,000 under $100,000	263	263	13,147	17,913	6,800	11,113	5,439
$100,000 under $500,000	49	49	9,376	10,786	1,091	9,695	3,560
$500,000 under $1,000,000	4	4	53	2,834	—48	2,882	946
$1,000,000 or more	—	—	—	—	—	—	—
Returns with no adjusted gross income	773	774	11,054	—4,648	—3,121	—1,527	—
	Mining						
	Total						
Returns with and without adjusted gross income, total	**54,483**	**57,033**	**2,991,449**	**2,811,504**	**364,630**	**2,446,874**	**907,585**
Returns with adjusted gross income, total	52,138	54,619	2,760,310	2,960,780	415,157	2,545,633	907,585
$1 under $5,000	5,494	5,652	108,039	15,512	—1,731	17,243	312
$5,000 under $10,000	5,267	5,446	86,531	37,402	14,311	23,091	2,369
$10,000 under $20,000	12,927	13,197	179,346	188,203	25,529	162,674	20,640
$20,000 under $50,000	14,142	14,769	583,380	467,378	85,201	382,177	82,911
$50,000 under $100,000	8,191	8,626	444,526	577,987	59,703	518,287	145,088
$100,000 under $500,000	5,623	6,329	911,567	1,067,867	147,707	920,160	388,169
$500,000 under $1,000,000	324	391	215,583	219,269	29,526	189,843	92,579
$1,000,000 or more	170	209	231,328	387,172	54,814	332,358	175,517
Returns with no adjusted gross income	2,345	2,414	231,139	—149,286	—50,527	—98,759	—

Footnote at end of table

Individuals With Sole Proprietorship Businesses

Table 1.6—Adjusted Gross Income, Net Profit, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Mining—Continued													
	Oil and gas extraction							Nonmetallic minerals, except fuels						
Returns with and without adjusted gross income, total	**46,390**	**46,778**	**2,447,455**	**2,566,185**	**278,882**	**2,287,303**	**827,425**	**4,120**	**4,123**	**206,855**	**97,148**	**12,661**	**84,487**	**23,497**
Returns with adjusted gross income, total	44,348	46,672	2,247,062	2,702,609	324,995	2,377,614	827,425	4,042	4,042	183,920	105,738	15,626	90,112	23,497
$1 under $5,000	3,325	3,483	70,366	9,047	—660	9,707	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	3,902	4,081	81,160	27,631	14,302	13,329	1,512	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	11,318	11,543	163,982	165,640	25,498	140,142	18,524	1,042	1,042	15,247	15,066	597	14,469	(*)
$20,000 under $50,000	12,638	13,259	472,389	423,770	73,372	350,398	75,430	780	780	71,089	22,744	6,707	16,037	3,886
$50,000 under $100,000	7,400	7,763	357,170	523,853	46,957	476,896	130,720	491	491	44,208	33,257	2,305	30,952	7,421
$100,000 under $500,000	5,315	5,987	778,212	1,002,404	115,591	886,813	364,377	121	121	21,336	23,143	4,019	19,124	7,886
$500,000 under $1,000,000	302	366	168,387	203,143	17,106	186,037	64,379	4	4	26	4,810	—248	5,058	2,577
$1,000,000 or more	148	180	155,386	347,121	32,829	314,292	152,367							
Returns with no adjusted gross income	2,042	2,106	200,393	—136,424	—46,113	—90,311	—	78	81	22,935	—8,590	—2,965	—5,625	—
	Construction													
	Total							General building contractors						
Returns with and without adjusted gross income, total	**893,575**	**896,431**	**32,743,263**	**9,438,830**	**4,561,215**	**4,877,615**	**1,131,177**	**142,763**	**143,177**	**10,457,239**	**1,747,803**	**853,762**	**894,041**	**255,831**
Returns with adjusted gross income, total	863,073	865,429	30,294,801	9,754,956	4,780,678	4,974,278	1,131,177	132,796	133,206	9,269,096	1,889,076	950,691	938,385	255,831
$1 under $5,000	221,884	222,444	3,322,939	642,746	380,455	262,291	11,467	22,945	22,945	744,102	66,624	35,372	31,252	983
$5,000 under $10,000	256,617	257,097	5,387,802	1,912,535	990,642	921,893	110,311	36,292	36,380	1,347,395	274,121	128,577	145,544	13,394
$10,000 under $20,000	284,350	284,754	9,060,333	4,018,634	1,576,842	2,441,792	410,275	49,458	49,461	2,797,722	708,828	311,596	397,232	71,091
$20,000 under $50,000	91,707	92,499	9,134,734	2,503,011	1,405,144	1,097,867	399,459	21,256	21,331	3,027,316	599,385	334,627	264,758	97,644
$50,000 under $100,000	7,169	7,278	2,499,574	462,786	325,912	136,874	120,128	2,319	2,363	1,011,175	148,869	105,267	43,602	38,894
$100,000 under $500,000	1,334	1,345	874,761	204,112	96,665	107,447	75,144	517	517	329,928	81,955	30,711	51,244	30,145
$500,000 under $1,000,000	12	12	14,658	11,132	5,018	6,114	4,393	9	9	11,458	9,294	4,541	4,753	3,680
$1,000,000 or more														
Returns with no adjusted gross income	30,502	31,002	2,448,462	—316,126	—219,463	—96,663	—	9,967	9,971	1,188,143	—141,273	—96,929	—44,344	—
	Operative builders							Highway and street construction						
Returns with and without adjusted gross income, total	**7,575**	**7,576**	**1,199,633**	**94,490**	**66,951**	**27,539**	**25,751**	**6,221**	**6,228**	**764,330**	**115,862**	**83,027**	**52,835**	**22,221**
Returns with adjusted gross income, total	6,793	6,793	934,489	153,173	78,840	74,333	25,751	6,130	6,130	734,268	124,169	66,426	57,743	22,221
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,110	1,110	51,109	3,447	715	2,732	(*)
$5,000 under $10,000	1,399	1,399	150,248	11,978	8,927	3,051	814	1,486	1,486	67,862	11,199	4,531	6,668	457
$10,000 under $20,000	2,444	2,444	186,043	36,858	19,244	17,614	3,504	1,765	1,765	77,746	25,064	9,341	15,723	2,095
$20,000 under $50,000	1,564	1,564	350,555	51,999	28,249	23,750	8,876	1,277	1,277	235,258	40,578	22,621	17,957	8,574
$50,000 under $100,000	542	542	166,446	35,291	18,372	16,919	7,682	373	373	171,551	24,821	18,709	6,112	5,968
$100,000 under $500,000	101	101	47,287	14,863	3,924	10,939	4,861	119	119	130,742	19,060	10,509	8,551	7,089
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	782	783	265,144	—58,683	—11,889	—46,794	—	91	98	30,062	—8,307	—3,399	—4,908	—
	Heavy construction, except highway							Plumbing, heating, and air conditioning						
Returns with and without adjusted gross income, total	**16,780**	**16,799**	**971,244**	**215,264**	**118,329**	**96,935**	**30,055**	**74,270**	**74,351**	**3,379,713**	**864,318**	**479,645**	**384,674**	**109,949**
Returns with adjusted gross income, total	15,897	15,916	893,611	225,746	127,795	97,951	30,055	70,715	70,796	3,193,228	886,961	501,571	385,390	109,949
$1 under $5,000	3,745	3,745	104,080	3,498	2,648	6,850	(*)	15,238	15,238	329,901	42,625	18,272	24,353	546
$5,000 under $10,000	3,634	3,634	74,903	27,658	10,595	17,064	1,860	18,832	18,832	512,543	142,185	81,446	60,739	7,729
$10,000 under $20,000	5,810	5,810	239,511	86,053	44,974	41,079	7,842	24,434	24,434	974,114	342,856	159,001	183,855	36,665
$20,000 under $50,000	2,287	2,287	247,547	64,506	41,931	22,575	8,593	11,557	11,632	1,160,081	311,286	210,385	100,895	50,333
$50,000 under $100,000	320	338	126,941	22,195	16,308	5,887	5,812	589	595	172,543	38,458	27,746	10,712	10,895
$100,000 under $500,000	101	101	100,629	15,835	11,339	4,496	5,834	65	65	44,048	9,557	4,721	4,836	3,781
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	883	883	77,633	—10,482	—9,466	—1,016	—	3,555	3,555	186,485	—22,642	—21,926	—716	—

Footnotes at end of table

Individuals With Sole Proprietorship Businesses

Table 1.6—Adjusted Gross Income, Net Profit, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Construction—Continued													
	Painting, paper hanging, and decorating							Electrical work						
Returns with and without adjusted gross income, total	**111,719**	**111,724**	**1,845,419**	**1,001,070**	**483,153**	**537,917**	**99,576**	**59,047**	**59,060**	**2,046,490**	**758,697**	**323,516**	**433,181**	**94,939**
Returns with adjusted gross income, total	109,943	109,943	1,754,514	1,008,374	469,381	538,993	99,576	57,876	57,889	1,975,645	760,654	331,565	429,089	94,939
$1 under $5,000	37,440	37,440	309,297	109,682	74,998	34,684	2,669	11,729	11,729	175,922	31,493	11,506	19,897	448
$5,000 under $10,000	33,621	33,621	439,078	252,125	140,363	111,762	14,608	11,685	11,685	295,047	89,017	45,833	42,184	5,485
$10,000 under $20,000	32,183	32,183	550,895	450,789	160,874	289,915	46,524	24,507	24,507	645,742	358,940	113,229	245,711	38,332
$20,000 under $50,000	6,298	6,298	352,925	168,244	72,265	95,979	27,486	9,425	9,439	701,633	241,664	130,143	111,521	38,948
$50,000 under $100,000								474	474	128,913	30,394	24,699	5,695	6,492
$100,000 under $500,000	401	401	102,317	27,534	20,861	6,653	6,289	55	55	37,389	9,236	5,155	4,081	3,233
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,776	1,781	90,905	−7,304	−6,228	−1,076	—	1,171	1,171	70,844	−3,957	−8,049	4,092	—
	Masonry, stonework, tile setting, and plastering							Carpentering and flooring						
Returns with and without adjusted gross income, total	**56,843**	**56,951**	**2,478,582**	**958,719**	**398,649**	**270,060**	**73,256**	**200,984**	**201,014**	**2,669,923**	**1,597,889**	**756,758**	**941,131**	**155,057**
Returns with adjusted gross income, total	54,833	54,846	2,349,736	976,077	404,984	273,093	73,256	198,504	198,534	2,580,495	1,705,390	761,591	943,709	155,057
$1 under $5,000	17,543	17,543	310,617	51,084	33,932	17,152	647	62,900	62,900	406,433	187,890	120,373	57,517	3,208
$5,000 under $10,000	21,467	21,489	487,705	160,650	93,053	67,597	9,348	71,177	71,207	768,539	522,060	257,950	264,110	32,282
$10,000 under $20,000	19,068	19,088	712,348	259,492	134,629	124,863	26,185	55,548	55,548	1,038,490	761,275	288,119	473,256	79,721
$20,000 under $50,000	6,332	6,332	703,541	179,115	121,179	57,936	26,013	8,803	8,803	335,766	221,459	86,605	134,664	35,229
$50,000 under $100,000	359	359	109,651	22,226	18,811	3,415	5,855	163	163	52,034	19,764	7,500	3,264	2,948
$100,000 under $500,000	44	44	25,656	5,510	3,380	2,130	2,008	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,010	2,015	128,944	−9,359	−6,335	−3,024	—	2,480	2,480	89,327	−7,411	−4,833	−2,578	—
	Roofing and sheet metal works							Concrete work						
Returns with and without adjusted gross income, total	**37,637**	**37,797**	**1,270,259**	**390,427**	**195,143**	**195,284**	**44,329**	**15,723**	**15,723**	**839,771**	**175,587**	**101,411**	**74,176**	**21,749**
Returns with adjusted gross income, total	36,598	36,758	1,239,005	395,309	203,196	192,113	44,329	14,513	14,513	745,089	180,435	105,092	75,343	21,749
$1 under $5,000	9,443	9,443	167,569	29,956	21,845	8,113	743	3,369	3,369	55,774	10,224	7,550	2,674	(*)
$5,000 under $10,000	10,702	10,702	218,963	76,572	47,989	29,483	4,654	4,408	4,408	123,118	33,352	14,868	18,484	1,503
$10,000 under $20,000	12,271	12,271	372,995	166,512	64,409	102,103	16,573	4,827	4,627	224,610	62,967	25,719	37,248	5,038
$20,000 under $50,000	3,838	3,995	327,565	97,153	48,934	48,219	14,712	1,909	1,909	258,085	58,729	49,040	12,680	10,434
$50,000 under $100,000	302	305	121,933	19,597	16,155	3,442	5,586	179	179	67,904	11,714	9,242	2,472	3,138
$100,000 under $500,000	42	42	30,766	5,517	4,764	753	2,061	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,039	1,039	31,254	−4,882	−8,053	3,171	—	1,210	1,210	93,682	−4,848	−3,681	−1,167	—
	Water well drilling							Miscellaneous special trade contractors						
Returns with and without adjusted gross income, total	**5,748**	**5,748**	**305,240**	**77,090**	**49,588**	**28,502**	**10,817**	**99,938**	**99,662**	**3,248,347**	**1,118,895**	**483,356**	**555,539**	**130,251**
Returns with adjusted gross income, total	5,565	5,586	297,192	79,174	49,052	30,122	10,817	95,038	95,262	3,111,619	1,149,255	495,983	653,262	130,251
$1 under $5,000	1,380	1,380	23,996	3,517	4,246	−729	(*)	21,847	21,996	439,716	60,262	31,197	29,065	985
$5,000 under $10,000	1,586	1,586	71,840	11,843	6,385	5,458	556	26,584	26,584	605,148	199,410	97,321	102,089	10,564
$10,000 under $20,000	1,430	1,430	59,112	21,700	9,877	11,823	2,053	34,359	34,359	877,721	496,753	156,780	339,983	48,983
$20,000 under $50,000	1,026	1,026	91,797	29,474	18,846	10,628	4,450	11,191	11,266	926,214	398,073	163,360	144,713	46,789
$50,000 under $100,000	141	141	38,033	9,354	7,396	1,958	2,391	903	903	204,892	59,172	33,135	26,036	14,347
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	154	154	55,928	23,585	12,189	11,396	8,953
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	4,600	4,600	136,728	−30,370	−32,627	2,257	—

Footnote at end of table

Individuals With Sole Proprietorship Businesses

Table 1.6—Adjusted Gross Income, Net Profit, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Construction—Continued							Manufacturing						
	Contractors not allocable							Total						
Returns with and without adjusted gross income, total	50,250	50,511	1,267,073	533,049	228,927	304,122	60,497	212,008	212,864	9,117,843	3,041,354	1,138,147	1,903,207	467,200
Returns with adjusted gross income, total	49,144	49,257	1,215,810	542,056	234,511	307,545	60,497	202,810	203,660	8,566,542	3,121,193	1,209,081	1,912,112	467,200
$1 under $5,000	12,850	12,963	170,222	34,949	17,677	17,272	599	40,604	41,050	695,049	110,140	36,623	73,517	2,168
$5,000 under $10,000	13,893	13,893	235,392	101,850	52,704	49,146	6,148	44,796	44,987	1,057,633	338,224	110,068	228,156	19,392
$10,000 under $20,000	16,827	16,827	333,182	244,279	77,050	167,229	26,170	72,731	72,731	2,130,572	1,059,940	320,796	739,144	108,429
$20,000 under $50,000	5,340	5,340	414,450	141,835	79,759	62,076	21,772	38,870	39,008	2,868,608	1,104,536	474,031	630,505	180,762
$50,000 under $100,000	175	175	39,824	10,559	4,488	6,071	2,703	4,682	4,723	1,211,507	311,743	186,153	125,590	80,824
$100,000 under $500,000	59	59	22,740	8,584	2,833	5,751	3,105	1,100	1,133	595,134	168,045	79,772	88,273	61,804
$500,000 under $1,000,000	—	—	—	—	—	—	—	17	18	6,829	11,239	1,648	9,591	5,241
$1,000,000 or more	—	—	—	—	—	—	—	10	10	1,210	17,326	—10	17,336	8,580
Returns with no adjusted gross income	1,106	1,254	51,263	—9,007	—5,584	—3,423	—	9,198	9,204	551,301	—79,839	—70,934	—8,905	—
								Manufacturing—Continued						
	Food and kindred products							Lumber and wood products, except furniture						
Returns with and without adjusted gross income, total	4,968	4,994	772,282	81,421	34,356	47,065	14,746	51,641	51,654	2,317,889	537,967	254,635	283,332	76,107
Returns with adjusted gross income, total	4,651	4,657	694,273	83,858	34,381	49,477	14,748	48,283	48,290	2,088,977	562,424	282,305	280,119	76,107
$1 under $5,000	881	881	46,806	2,594	598	1,996	(*)	14,991	14,991	232,493	40,468	18,639	21,829	839
$5,000 under $10,000	849	849	32,428	6,129	2,931	3,198	(*)	14,713	14,713	328,820	109,366	40,606	68,760	5,940
$10,000 under $20,000	1,630	1,630	138,132	21,766	3,902	17,864	1,689	13,324	13,324	513,338	183,039	82,698	100,341	16,888
$20,000 under $50,000	1,054	1,057	250,386	30,653	14,443	16,210	4,844	4,107	4,107	508,915	122,848	68,114	53,734	19,564
$50,000 under $100,000	189	189	158,621	13,746	9,412	4,334	3,943	896	902	330,636	60,969	48,317	12,652	15,000
$100,000 under $500,000	48	51	67,900	8,970	3,095	5,875	3,761	244	245	172,761	38,021	22,486	15,535	14,246
$500,000 under $1,000,000	—	—	—	—	—	—	—	4	4	1,801	2,777	425	2,352	1,275
$1,000,000 or more	—	—	—	—	—	—	—	4	4	213	4,936	20	4,916	2,355
Returns with no adjusted gross income	337	337	79,009	—2,437	—25	—2,412	—	3,358	3,364	228,912	—24,457	—27,670	3,213	—
	Printing, publishing, and allied industries							Stone, clay, and glass products						
Returns with and without adjusted gross income, total	41,058	41,216	1,209,413	615,396	180,501	434,895	89,340	14,882	14,882	436,633	219,612	31,749	187,663	32,634
Returns with adjusted gross income, total	39,599	39,757	1,162,714	625,083	188,449	436,634	89,340	14,684	14,684	420,333	221,980	33,704	188,276	32,634
$1 under $5,000	6,917	7,064	102,908	16,951	1,802	15,149	370	2,971	2,971	73,361	7,027	4,770	2,257	(*)
$5,000 under $10,000	6,495	6,506	136,006	49,734	17,103	32,631	2,912	2,873	2,873	28,328	21,525	—409	21,934	1,235
$10,000 under $20,000	16,964	16,964	322,480	255,037	61,579	193,458	26,360	5,554	5,554	96,853	81,539	3,462	78,077	9,383
$20,000 under $50,000	8,438	8,438	454,286	229,634	85,205	144,429	37,595	2,956	2,956	117,325	86,022	16,907	69,115	14,876
$50,000 under $100,000	623	623	93,307	39,571	14,488	25,083	9,282	283	283	79,751	18,570	7,605	10,965	4,514
$100,000 under $500,000	154	154	53,021	23,831	7,693	16,138	7,908	47	47	24,715	7,297	1,369	5,928	2,413
$500,000 under $1,000,000	5	5	373	3,080	276	2,804	1,409	—	—	—	—	—	—	—
$1,000,000 or more	3	3	333	7,245	303	6,942	3,504	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,459	1,459	46,699	—9,687	—7,948	—1,739	—	(*)	(*)	(*)	(*)	(*)	(*)	—
	Fabricated metal products							Machinery except electrical						
Returns with and without adjusted gross income, total	11,665	11,676	665,542	190,503	105,645	84,858	32,662	26,157	26,370	1,297,695	476,200	234,554	243,646	80,157
Returns with adjusted gross income, total	10,991	11,002	652,781	192,796	107,094	85,702	32,662	25,308	25,521	1,243,914	487,732	241,557	246,175	80,157
$1 under $5,000	1,427	1,427	30,643	4,123	—1,169	5,292	(*)	2,996	3,209	33,212	9,502	385	9,117	156
$5,000 under $10,000	2,824	2,824	63,426	21,602	9,158	12,444	1,329	4,052	4,052	175,349	32,404	12,457	19,947	1,696
$10,000 under $20,000	3,736	3,736	157,875	52,400	28,442	23,958	5,042	8,668	9,668	323,000	137,747	55,517	82,230	14,212
$20,000 under $50,000	2,401	2,401	254,185	67,614	45,895	21,719	11,723	7,532	7,532	478,558	220,018	118,041	101,977	36,039
$50,000 under $100,000	516	516	111,857	33,425	18,030	15,395	8,861	843	843	137,992	56,861	37,451	19,410	15,970
$100,000 under $500,000	87	98	34,795	13,632	6,738	6,894	5,692	217	217	95,803	31,200	17,706	13,494	12,084
$500,000 under $1,000,000								—	—	—	—	—	—	—
$1,000,000 or more								—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	849	849	53,781	—9,532	—7,003	—2,529	—

(*) = Not tabulated.

Individuals With Sole Proprietorship Businesses

Table 1.6—Adjusted Gross Income, Net Profit, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Manufacturing—Continued							Transportation, communication, electric, gas, and sanitary services						
	Other manufacturing industries							Total						
Returns with and without adjusted gross income, total	30,093	30,131	949,101	468,184	157,456	310,728	71,322	356,527	359,515	10,250,720	3,884,371	1,340,587	2,543,784	478,054
Returns with adjusted gross income, total	29,032	29,070	938,151	474,341	164,460	309,881	71,322	335,994	338,675	9,409,494	4,005,441	1,414,518	2,590,923	478,054
$1 under $5,000	4,799	4,799	36,278	13,203	3,290	9,913	132	79,804	80,158	1,292,923	214,232	98,209	116,023	3,800
$5,000 under $10,000	5,986	5,986	167,673	47,228	18,208	29,020	2,748	99,945	100,916	1,866,255	749,395	274,097	475,298	42,363
$10,000 under $20,000	10,555	10,555	245,282	159,766	47,187	112,571	17,451	116,784	117,557	3,171,206	1,653,838	556,213	1,097,625	160,597
$20,000 under $50,000	6,885	6,915	251,000	185,660	62,850	122,810	29,853	35,197	35,718	2,146,217	988,160	361,137	627,023	148,462
$50,000 under $100,000	669	674	140,422	43,111	24,996	18,115	11,734	3,385	3,403	659,764	218,457	86,549	131,908	53,726
$100,000 under $500,000	134	137	76,369	20,352	7,970	12,462	6,938	845	885	246,953	137,097	33,681	103,416	48,838
$500,000 under $1,000,000	4	4	927	5,019	49	4,970	2,466	17	20	7,439	12,203	872	11,331	5,235
$1,000,000 or more								17	18	17,737	32,059	3,760	28,299	15,933
Returns with no adjusted gross income	1,061	1,061	(*)	−6,157	−7,004	847	—	20,533	20,840	842,226	−121,070	−73,931	−47,139	—
	Transportation, communication, electric, gas, and sanitary services—Continued													
	Taxicabs							Trucking, local and long distance						
Returns with and without adjusted gross income, total	33,262	33,500	330,898	247,269	84,370	162,299	24,274	249,495	250,662	8,011,710	2,516,677	985,819	1,530,858	277,094
Returns with adjusted gross income, total	32,185	32,483	321,941	249,230	85,874	163,356	24,274	232,871	233,887	7,328,212	2,596,968	1,043,720	1,553,248	277,094
$1 under $5,000	13,770	13,919	84,325	35,713	23,269	12,444	951	55,033	55,089	1,056,739	148,020	57,139	91,881	2,428
$5,000 under $10,000	10,600	10,749	144,138	77,435	37,956	39,479	4,954	72,868	73,251	1,463,423	549,922	201,947	347,975	30,385
$10,000 under $20,000	5,696	5,696	39,980	78,213	15,946	62,267	6,752	81,925	82,338	2,584,513	1,154,511	452,840	701,671	108,384
$20,000 under $50,000	2,073	2,073	52,346	53,621	8,077	45,544	8,677	21,109	21,285	1,615,322	577,188	261,233	315,955	83,631
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,550	1,557	447,984	99,826	49,459	50,367	24,799
$100,000 under $500,000	—	—	—	—	—	—	—	354	354	154,682	55,602	20,272	35,330	21,295
$500,000 under $1,000,000	—	—	—	—	—	—	—	7	8	5,021	5,016	670	4,346	2,691
$1,000,000 or more	—	—	—	—	—	—	—	5	5	1,528	5,883	160	5,723	3,481
Returns with no adjusted gross income	1,017	1,017	8,757	−1,961	−.904	−1,057	—	16,624	16,775	682,498	−80,291	−57,901	−22,390	—
	Water transportation							Air transportation						
Returns with and without adjusted gross income, total	8,230	8,230	730,530	130,156	37,881	92,495	27,151	8,765	6,785	146,448	131,379	8,010	123,369	22,048
Returns with adjusted gross income, total	7,433	7,433	194,988	146,325	46,250	100,075	27,151	6,600	6,600	145,692	136,363	9,401	126,962	22,048
$1 under $5,000	1,352	1,352	41,768	3,302	499	2,803	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	1,329	1,329	16,377	9,814	898	9,916	(*)	1,844	1,844	38,693	10,569	2,405	11,164	556
$10,000 under $20,000	2,618	2,618	58,023	35,968	12,150	23,818	4,212	3,060	3,060	74,596	44,858	4,871	39,987	3,985
$20,000 under $50,000	1,750	1,750	32,657	53,237	17,560	35,677	8,658	1,181	1,181	18,347	38,325	2,759	35,566	6,709
$50,000 under $100,000	281	281	25,940	17,546	9,925	7,621	3,252	237	237	5,119	13,756	1,633	12,123	3,039
$100,000 under $500,000	96	96	10,203	17,439	3,045	14,394	5,711	76	76	5,082	13,104	−1,907	15,011	3,878
$500,000 under $1,000,000	4	4	631	2,834	21	2,813	1,264	7	7	433	12,272	−652	12,924	3,877
$1,000,000 or more	3	3	9,389	6,185	2,152	4,033	3,526							
Returns with no adjusted gross income	797	797	35,542	−16,169	−8,589	−7,580	—	(*)	(*)	(*)	(*)	(*)	(*)	—
	Passenger transportation arrangement							Electric, gas, and sanitary services						
Returns with and without adjusted gross income, total	10,770	11,125	431,325	181,504	44,103	147,401	30,207	21,341	71,348	321,560	788,044	85,425	222,619	37,391
Returns with adjusted gross income, total	10,388	10,743	390,806	193,481	45,105	148,376	30,207	20,908	20,914	307,775	292,495	57,944	224,551	37,391
$1 under $5,000	1,186	1,186	7,786	2,847	639	2,009	(*)	3,144	3,144	59,888	8,675	7,841	834	(*)
$5,000 under $10,000	2,265	2,271	62,575	15,730	8,417	9,313	1,239	4,867	4,867	49,605	37,497	9,579	27,918	2,133
$10,000 under $20,000	3,713	4,027	95,306	52,740	9,461	43,279	5,543	10,154	10,154	85,178	147,722	22,584	125,138	15,109
$20,000 under $50,000	2,719	2,834	170,860	87,872	24,112	63,760	13,878	2,321	2,321	42,748	82,126	14,416	47,710	9,063
$50,000 under $100,000	324	324	48,997	20,368	4,479	15,889	5,025	320	320	48,795	21,542	8,146	13,396	5,476
$100,000 under $500,000	101	101	5,262	14,124	−2	14,126	4,446	82	88	21,361	14,933	5,379	9,555	5,560
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	—

Footnote at end of table

Individuals With Sole Proprietorship Businesses

Table 1.6—Adjusted Gross Income, Net Profit, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Wholesale trade													
	Total							Motor vehicles and automotive equipment						
Returns with and without adjusted gross income, total	**332,648**	**336,599**	**33,761,698**	**5,761,219**	**2,941,639**	**2,819,580**	**1,029,581**	**18,192**	**18,438**	**1,969,203**	**299,057**	**175,262**	**123,795**	**51,405**
Returns with adjusted gross income, total	320 341	323 772	31 786 370	5 923 950	3 031,671	2 892 279	1 029 581	17,549	17 794	1,848,162	309,196	183,921	125,275	51,405
$1 under $5 000	50 523	51 230	1 924 409	140 837	55,675	85 162	1 791	2 161	2,163	101,395	5,423	2,317	3,106	(*)
$5 000 under $10,000	69 246	69 911	3 510 121	518 343	223 062	295 281	28 667	3 299	3,300	162,612	25,111	16 877	8 234	1 267
$10 000 under $20 000	109 910	106 757	6 664 720	1 543 697	677 465	866 232	155 833	7 264	7,463	586,214	108 883	56,128	52,755	12 357
$20 000 under $50 000	79 790	80 703	10 983 065	2 370 820	1 264,177	1 106 643	393,275	4 207	4,261	719,733	118,279	83,031	35 248	20,352
$50 000 under $100 000	11 530	11 715	5 092 962	762 470	478 315	284,155	205,349	470	479	194,020	29,935	18,142	11,853	8,581
$100 000 under $500 000	3 279	3,380	3 295 820	518 804	304,009	214 795	205,504	128	128	84,188	21,505	7,426	14 079	8 818
$500 000 under $1 000 000	55	58	185 211	37,656	17 557	20 099	18 282	—	—	—	—	—	—	—
$1 000 000 or more	17	18	130 052	31,323	11,411	19 912	16,880	—	—	—	—	—	—	—
Returns with no adjusted gross income	12 307	12 827	1 975 328	−162,731	−90,032	−72,699	—	643	644	121,041	−10,139	−8,659	−1,480	—
	Lumber and construction materials							Electrical goods						
Returns with and without adjusted gross income, total	**8,316**	**8,322**	**835,752**	**154,355**	**83,885**	**70,470**	**31,977**	**9,836**	**9,830**	**527,622**	**159,869**	**75,534**	**84,335**	**25,510**
Returns with adjusted gross income, total	8 253	8 259	805 780	157 982	84,543	73,439	31,977	9 536	9,555	495,373	163,682	74 538	89,144	25,510
$1 under $5 000	2 152	2 152	31 579	5 371	−857	6,228	(*)	1 666	1,666	33,590	4,908	1,610	3,298	(*)
$5 000 under $10,000	1 680	1 680	68 071	12 049	5,855	6,194	588	1 721	1,721	32,738	12 907	4,559	8,348	822
$10 000 under $20 000	1 702	1 702	125 313	26,161	11 737	14 424	3,498	3,364	3,364	96,179	47 991	18,950	29,041	4,870
$20 000 under $50 000	2 280	2 280	306 558	68 565	43 555	25,010	11 365	2,458	2,458	238,035	72,219	36,847	35,372	12 159
$50 000 under $100 000	299	299	138 565	21 728	12 102	9,626	6,582	266	285	69,124	17,744	7,903	9,841	4,675
$100 000 under $500 000	140	146	135 694	24 108	12,151	11,957	9 918	61	61	25,707	7,913	4,669	3,244	2,901
$500 000 under $1 000 000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 000 000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	—
	Farm machinery and equipment							Other machinery, equipment, and supplies						
Returns with and without adjusted gross income, total	**10,061**	**10,077**	**2,172,566**	**208,603**	**122,314**	**86,289**	**46,997**	**28,495**	**28,729**	**2,200,215**	**574,351**	**315,862**	**258,469**	**107,371**
Returns with adjusted gross income, total	9 309	9 325	2 088 208	217 371	132 741	84 630	46,997	27 491	27,725	2,162,377	583,211	322,358	260,853	107,371
$1 under $5 000	1 347	1 347	65 008	3,038	−2,569	5 607	(*)	2,905	3,051	127,272	7,073	1,484	5,589	(*)
$5 000 under $10 000	2 320	2 320	231 391	17,375	11,155	6 180	1,207	4 927	4,921	175,676	36,326	19,284	17,042	2,156
$10 000 under $20 000	2 566	2 566	316 112	39,259	14 553	24 706	3,705	9 698	9,698	467,435	141,378	65,007	76,371	13,926
$20 000 under $50 000	2 098	2 101	721,683	68 488	46,150	22,338	11,619	7 984	8,059	790,559	233,061	141,957	91,104	36,665
$50 000 under $100 000	793	736	448 810	47 642	34 117	13,525	12,810	1,583	1,589	383,575	103,159	60,260	42,899	27,608
$100 000 under $500 000	241	251	301,883	39 178	26,798	10,380	16,457	390	397	215,188	59,236	33,425	25,811	23,604
$500 000 under $1 000 000	4	4	3,315	2,391	497	1,894	1,150	4	4	2,672	2,978	941	2,037	1,382
$1 000 000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	752	752	84 358	−8 768	−10,427	1,659	—	1,004	1,004	37,838	−8,860	−6,496	−2,364	—
	Other durable goods							Drugs, chemicals, and allied products						
Returns with and without adjusted gross income, total	**54,806**	**55,476**	**3,768,869**	**957,123**	**515,822**	**441,301**	**181,301**	**9,414**	**9,444**	**370,812**	**163,158**	**48,825**	**114,333**	**26,620**
Returns with adjusted gross income, total	52 880	53,336	3,619,351	973 547	526,293	447,254	181,301	9,404	9 434	367,331	163,853	48,698	115,155	26,620
$1 under $5 000	12,116	12 116	252 044	34 704	19,578	15,126	405	1,304	1,304	26,121	4,751	3,685	1,066	(*)
$5 000 under $10 000	10 756	10 950	392 662	80 138	36,358	43,780	4,424	2,128	2,128	47 911	16,712	270	16,442	1,009
$10 000 under $20 000	14 395	14 429	511,438	206,832	80,832	129,000	21,974	3,735	3,735	43,860	54,525	8,228	46,296	5,797
$20 000 under $50 000	13 252	13 465	1,302,805	408,478	230,226	178,252	71,182	1,787	1,787	126,790	49,365	18,609	30,756	8,138
$50 000 under $100 000	1 744	1,749	569,183	115,741	80,074	35,667	30,350	366	396	76,401	22,645	10,853	11,792	5,042
$100 000 under $500 000	593	602	473,047	97,354	64 318	33,036	38,185	80	80	42,853	13,186	5,925	7,261	5,177
$500 000 under $1 000 000	15	15	36,471	10,745	6,418	4,327	5,038	4	4	3,395	2,669	1,127	1,542	1,366
$1 000 000 or more	9	10	81,701	16,555	8,489	8,066	9,773	—	—	—	—	—	—	—
Returns with no adjusted gross income	1 926	2 140	149,538	−16,424	−10,471	−5,953	—	(*)	(*)	(*)	(*)	(*)	(*)	—

Footnote at end of table

Individuals With Sole Proprietorship Businesses

Table 1.6—Adjusted Gross Income, Net Profit, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Wholesale trade—Continued													
	Apparel, piece goods, and notions							Groceries and related products						
Returns with and without adjusted gross income, total	15,788	15,843	525,991	269,082	137,621	131,461	42,874	32,980	33,241	6,052,711	512,649	313,591	199,058	82,341
Returns with adjusted gross income, total	15,305	15,360	518,844	269,989	138,399	131,590	42,874	32,509	32,764	5,882,692	520,594	317,777	202,817	82,341
$1 under $5,000	3,295	3,295	40,780	9,283	1,824	7,459	(*)	5,232	5,232	390,385	15,006	10,121	4,885	243
$5,000 under $10,000	2,942	2,942	38,182	20,747	5,857	14,890	1,257	8,311	8,316	871,686	63,212	33,938	29,274	3,341
$10,000 under $20,000	4,122	4,122	104,724	63,773	32,219	31,554	7,186	11,353	11,547	1,643,221	163,210	107,319	55,891	16,297
$20,000 under $50,000	4,348	4,402	215,611	127,425	73,991	53,434	19,986	6,462	6,485	1,794,595	180,411	105,364	75,047	30,020
$50,000 under $100,000	489	489	62,449	30,227	14,777	15,450	7,780	931	957	762,455	62,104	37,756	24,348	17,630
$100,000 under $500,000	109	110	57,098	18,534	9,731	8,803	6,577	217	224	418,950	34,215	23,142	11,073	14,081
$500,000 under $1,000,000	—	—	—	—	—	—	—	3	3	1,400	2,436	137	2,299	729
$1,000,000 or more														
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	471	477	170,019	−7,945	−4,186	−3,759	—
	Farm-product raw materials							Alcoholic beverages						
Returns with and without adjusted gross income, total	12,219	12,355	5,422,451	170,012	69,429	100,583	46,423	3,281	3,290	756,070	61,686	32,214	29,672	15,770
Returns with adjusted gross income, total	10,744	10,853	4,457,091	218,713	93,930	124,783	46,423	3,063	3,072	683,052	66,548	37,177	29,371	15,770
$1 under $5,000	2,446	2,483	321,608	5,846	305	5,541	99	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,550	2,566	374,479	19,173	4,422	14,751	932	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	2,801	2,818	796,756	39,255	9,557	29,698	3,728	1,184	1,184	131,289	16,359	6,597	9,762	1,740
$20,000 under $50,000	2,149	2,171	1,432,672	64,647	36,386	28,261	10,923	557	557	128,842	15,139	6,104	9,035	2,606
$50,000 under $100,000	547	552	901,709	37,102	22,921	14,181	10,042	212	218	195,032	15,923	13,962	1,961	4,994
$100,000 under $500,000	244	256	620,138	41,232	19,884	21,348	16,810	86	89	117,671	14,151	8,597	5,554	6,163
$500,000 under $1,000,000	4	4	8,439	2,414	−75	2,489	1,284	—	—	—	—	—	—	—
$1,000,000 or more	3	3	1,290	9,044	−1,470	10,514	4,605							
Returns with no adjusted gross income	1,475	1,502	965,360	−48,701	−24,501	−24,200	—	218	218	73,018	−4,662	−4,963	301	—
	Other nondurable goods							Wholesalers not allocable						
Returns with and without adjusted gross income, total	71,716	72,501	7,374,587	1,189,979	551,274	638,705	203,620	51,576	51,781	1,231,564	909,362	400,151	509,211	143,676
Returns with adjusted gross income, total	68,237	68,840	7,108,236	1,226,964	569,834	657,130	203,820	50,088	50,293	1,201,555	920,633	401,571	519,062	143,876
$1 under $5,000	9,227	9,384	426,144	25,270	11,304	13,966	292	5,963	6,109	61,676	17,153	6,452	10,701	189
$5,000 under $10,000	18,127	18,157	835,889	135,976	54,151	81,825	7,231	8,897	8,953	156,536	66,770	23,408	43,362	3,891
$10,000 under $20,000	21,294	21,475	1,306,485	311,201	127,159	184,042	32,173	20,338	20,338	412,448	291,691	120,091	171,600	29,374
$20,000 under $50,000	16,629	16,830	2,549,940	490,562	213,144	277,418	78,868	13,201	13,201	408,345	402,265	171,460	230,805	65,747
$50,000 under $100,000	2,283	2,292	1,093,547	151,366	93,558	57,808	39,715	1,400	1,403	115,909	93,317	58,468	34,849	25,726
$100,000 under $500,000	661	666	749,721	99,688	61,584	38,104	38,777	284	284	39,983	45,780	21,012	24,768	17,136
$500,000 under $1,000,000	13	13	100,038	9,391	4,654	4,737	4,849	5	5	6,758	3,457	680	2,777	1,813
$1,000,000 or more	3	3	46,472	3,510	4,260	−770	1,715							
Returns with no adjusted gross income	3,479	3,661	266,351	−36,985	−18,560	−18,425	—	1,488	1,488	30,009	−11,271	−1,420	−9,851	—
	Retail trade													
	Total							Building materials and supply stores						
Returns with and without adjusted gross income, total	1,746,554	1,801,577	106,537,704	21,553,169	6,884,275	14,668,894	2,929,985	15,158	15,196	1,704,470	259,188	140,552	118,636	47,020
Returns with adjusted gross income, total	1,655,807	1,705,387	100,910,613	22,070,296	7,326,523	14,743,773	2,929,985	14,580	14,612	1,634,112	266,440	145,045	121,395	47,020
$1 under $5,000	348,281	359,943	10,892,117	938,749	287,510	651,239	16,748	2,190	2,190	119,964	5,714	3,484	2,230	(*)
$5,000 under $10,000	387,628	399,111	17,078,206	2,897,798	951,996	1,915,809	182,582	3,215	3,240	160,998	22,935	7,636	15,299	1,469
$10,000 under $20,000	637,959	651,613	30,569,523	9,137,197	2,229,733	6,907,464	961,972	5,400	5,400	305,189	80,724	36,186	44,538	9,077
$20,000 under $50,000	257,083	267,559	32,786,937	7,133,538	2,968,589	4,164,949	1,165,340	3,029	3,030	635,171	93,976	58,979	34,997	16,733
$50,000 under $100,000	21,417	23,214	7,572,270	1,373,921	182,609	681,312	374,090	569	575	270,237	36,097	25,631	10,466	9,155
$100,000 under $500,000	3,465	3,853	1,932,462	514,848	171,944	342,904	191,515	174	174	112,079	24,981	12,381	12,600	9,450
$500,000 under $1,000,000	55	72	42,732	34,826	2,760	32,066	15,015	3	3	10,474	2,013	748	1,265	1,083
$1,000,000 or more	19	22	36,366	30,422	1,392	38,030	22,723	—	—	—	—	—	—	—
Returns with no adjusted gross income	90,647	96,190	5,627,091	−517,127	−442,248	−74,879	—	578	584	70,358	−7,252	−4,493	−2,759	—

Footnote at end of table

Individuals With Sole Proprietorship Businesses

Table 1.6—Adjusted Gross Income, Net Profit, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Retail trade—Continued													
	Hardware stores							Retail nurseries and garden supply stores						
Returns with and without adjusted gross income, total	**19,623**	**19,643**	**1,818,956**	**324,584**	**201,987**	**122,597**	**52,552**	**13,774**	**13,777**	**679,102**	**187,233**	**51,111**	**136,122**	**31,059**
Returns with adjusted gross income, total	18,732	18,752	1,788,416	327,765	206,788	120,977	52,552	12,754	12,757	610,767	191,706	56,918	134,788	31,059
$1 under $5,000	2,488	2,488	66,847	5,759	—136	5,895	(*)	2,814	2,814	38,601	7,855	1,831	6,024	(*)
$5,000 under $10,000	4,168	4,168	249,424	33,742	20,269	13,473	1,906	2,817	2,817	120,275	21,966	7,799	13,567	1,367
$10,000 under $20,000	6,616	6,616	532,800	98,348	62,512	35,836	10,681	5,133	5,133	135,484	74,371	9,446	64,925	7,879
$20,000 under $50,000	4,785	4,799	703,041	142,474	91,855	50,619	25,410	1,561	1,561	157,759	48,597	21,202	27,395	9,989
$50,000 under $100,000	612	618	207,074	37,482	28,761	8,721	10,528	379	379	131,642	24,939	14,456	10,483	6,370
$100,000 under $500,000	63	63	29,230	9,960	3,527	6,433	3,997	50	53	27,006	14,578	2,184	12,394	6,375
$500,000 under $1,000,000	—	—	—	—	—	—	—							
$1,000,000 or more	—	—	—	—	—	—	—							
Returns with no adjusted gross income	891	891	30,540	—3,181	—4,801	1,620	—	1,020	1,020	68,335	—4,473	—5,807	1,334	—
	Mobile home dealers							Variety stores						
Returns with and without adjusted gross income, total	**6,441**	**6,635**	**895,677**	**78,332**	**12,506**	**65,826**	**16,580**	**9,533**	**9,803**	**730,898**	**113,809**	**50,157**	**63,652**	**17,269**
Returns with adjusted gross income, total	5,662	5,848	729,207	88,508	21,320	67,188	16,580	8,390	8,660	699,784	118,757	58,654	60,103	17,269
$1 under $5,000	1,263	1,263	75,479	3,281	—3,926	7,207	(*)	1,688	1,688	32,880	3,514	—1,214	4,728	(*)
$5,000 under $10,000	1,765	1,765	101,989	12,561	3,051	9,510	907	1,583	1,583	69,448	10,962	4,760	6,202	732
$10,000 under $20,000	1,617	1,798	229,906	22,538	5,318	17,220	1,992	3,423	3,573	309,845	51,568	26,353	25,215	5,770
$20,000 under $50,000	713	715	178,272	20,678	6,699	13,979	3,302	1,578	1,679	265,805	44,685	25,484	19,201	8,100
$50,000 under $100,000	259	259	112,629	17,170	8,220	8,950	5,110	105	124	20,436	6,460	3,245	3,215	1,901
$100,000 under $500,000	45	48	30,932	12,280	1,958	10,322	5,232	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000								—	—	—	—	—	—	—
$1,000,000 or more								—	—	—	—	—	—	—
Returns with no adjusted gross income	779	787	166,470	—10,176	—8,814	—1,362	—	(*)	(*)	(*)	(*)	(*)	(*)	—
	Other general merchandise stores							Grocery stores						
Returns with and without adjusted gross income, total	**28,025**	**28,306**	**2,104,684**	**298,383**	**125,313**	**173,070**	**44,634**	**131,666**	**134,543**	**17,233,779**	**1,348,529**	**719,035**	**629,494**	**179,146**
Returns with adjusted gross income, total	26,173	26,269	2,005,766	310,826	129,228	181,598	44,634	121,902	124,713	16,201,620	1,391,921	755,702	636,219	179,146
$1 under $5,000	7,862	7,862	340,929	19,521	6,259	13,262	297	37,862	38,747	2,125,253	95,821	42,842	52,979	1,347
$5,000 under $10,000	6,267	6,267	511,149	44,947	18,757	26,190	2,400	31,830	32,298	2,868,267	237,795	129,899	107,896	14,284
$10,000 under $20,000	8,578	8,578	494,348	121,710	38,918	82,792	13,966	35,543	35,938	4,344,239	509,323	227,256	282,067	53,686
$20,000 under $50,000	2,985	3,051	471,804	85,133	49,589	35,544	14,535	15,069	15,681	5,092,425	418,754	270,044	148,710	67,695
$50,000 under $100,000	389	419	150,709	24,713	12,276	12,437	7,418	1,328	1,523	1,320,511	85,178	64,886	20,292	23,847
$100,000 under $500,000	92	92	36,827	14,802	3,429	11,373	6,018	262	318	441,444	37,202	20,554	16,648	14,093
$500,000 under $1,000,000	—	—	—	—	—	—	—	5	5	9,253	2,716	276	2,440	1,207
$1,000,000 or more	—	—	—	—	—	—	—	3	3	288	5,132	—55	5,187	2,987
Returns with no adjusted gross income	1,852	2,037	98,918	—12,443	—3,915	—8,528	—	9,764	9,830	1,038,159	—43,392	—36,667	—6,725	—
	Meat and fish markets and freezer provisioners							Other food stores						
Returns with and without adjusted gross income, total	**12,222**	**12,240**	**1,415,904**	**151,495**	**89,383**	**62,112**	**18,927**	**9,166**	**9,229**	**661,685**	**102,834**	**39,144**	**63,690**	**12,925**
Returns with adjusted gross income, total	11,946	11,964	1,368,591	152,567	89,340	63,227	18,927	8,319	8,379	636,250	106,547	39,763	66,784	12,925
$1 under $5,000	2,455	2,455	141,374	6,971	3,154	3,817	175	1,821	1,851	56,828	3,598	—2,952	6,550	(*)
$5,000 under $10,000	3,474	3,474	288,244	28,685	19,396	9,289	1,946	1,974	1,974	104,989	14,748	7,532	7,216	660
$10,000 under $20,000	4,197	4,198	417,067	59,231	27,354	31,877	6,016	3,286	3,286	308,969	47,278	24,021	23,257	4,933
$20,000 under $50,000	1,581	1,590	433,686	41,363	32,360	9,003	5,817	1,180	1,210	145,472	36,415	10,614	25,801	5,997
$50,000 under $100,000	221	229	96,765	13,702	6,417	7,285	3,940	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	847	850	25,435	—3,713	—619	—3,094	—

Footnote at end of table

Individuals With Sole Proprietorship Businesses

Table 1.6—Adjusted Gross Income, Net Profit, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income Total	Adjusted gross income Net profit (less loss)	Adjusted gross income Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income Total	Adjusted gross income Net profit (less loss)	Adjusted gross income Other income or loss	Income tax after credits
	Retail trade—Continued													
	New and used car dealers							Used car dealers						
Returns with and without adjusted gross income, total	12,841	12,868	3,575,919	169,224	78,037	91,187	31,727	32,642	32,664	2,987,442	329,428	115,611	213,817	45,023
Returns with adjusted gross income, total	11,039	11,085	3,281,082	182,937	92,919	90,018	31,727	29,154	29,161	2,728,086	350,877	138,270	212,607	45,023
$1 under $5,000	1,843	1,843	127,620	5,340	183	5,157	(*)	6,844	6,844	432,559	16,039	1,828	16,211	237
$5,000 under $10,000	3,334	3,334	441,182	24,095	8,579	15,516	1,196	7,935	7,935	549,694	57,907	26,567	31,340	3,707
$10,000 under $20,000	3,455	3,459	784,016	50,067	20,530	29,537	5,405	10,134	10,134	971,683	145,130	53,877	91,253	15,910
$20,000 under $50,000	1,886	1,896	1,223,282	61,179	39,241	21,938	11,698	3,871	3,871	637,372	100,841	43,304	57,537	16,434
$50,000 under $100,000	425	456	544,626	28,744	17,818	10,926	8,060	327	327	122,979	21,168	11,044	10,124	5,484
$100,000 under $500,000	96	97	150,356	13,512	6,568	6,944	5,314							
$500,000 under $1,000,000	—	—	—	—	—	—	—	43	50	13,499	7,792	1,650	6,142	3,251
$1,000,000 or more	—	—	—	—	—	—	—							
Returns with no adjusted gross income	1,802	1,804	294,837	—13,713	—14,862	1,169	—	3,488	3,503	259,356	—21,449	—22,659	1,210	—
	Auto and home supply stores							Gasoline service stations						
Returns with and without adjusted gross income, total	23,098	23,418	1,843,373	290,010	124,226	165,784	43,109	159,847	163,755	25,556,619	2,227,984	1,614,925	613,059	313,866
Returns with adjusted gross income, total	21,340	21,628	1,829,696	304,200	138,579	165,621	43,109	152,572	156,155	24,751,270	2,262,286	1,631,053	631,233	313,866
$1 under $5,000	3,593	3,993	191,665	11,902	6,386	5,516	226	26,211	26,442	1,718,573	77,760	45,632	32,128	1,283
$5,000 under $10,000	5,473	5,551	234,028	39,256	16,243	23,013	2,163	36,536	39,221	3,893,450	263,716	174,152	109,564	17,385
$10,000 under $20,000	7,654	7,856	708,483	112,599	45,202	67,397	12,001	52,359	53,106	8,144,029	755,530	508,993	246,537	78,920
$20,000 under $50,000	3,769	3,769	524,905	104,647	54,612	50,235	16,994	32,815	34,502	9,342,287	946,120	772,188	173,952	156,543
$50,000 under $100,000	353	353	132,327	24,327	12,557	11,770	7,365	2,355	2,535	1,312,191	147,974	107,453	40,521	38,273
$100,000 under $500,000	78	86	38,288	11,269	3,579	7,690	4,340	287	338	329,767	43,903	21,967	21,936	17,299
$500,000 under $1,000,000	—	—	—	—	—	—	—	9	10	10,953	7,283	688	6,595	4,163
$1,000,000 or more	—	—	—	—	—	—	—							
Returns with no adjusted gross income	1,758	1,790	113,677	14,190	—14,353	163	—	7,275	7,600	807,349	—34,302	—16,128	—18,174	—
	Other aircraft, marine, and automotive dealers							Women's ready-to-wear stores						
Returns with and without adjusted gross income, total	18,958	18,999	1,674,007	265,283	68,037	197,246	41,324	16,281	16,356	1,111,839	254,712	81,148	173,564	45,996
Returns with adjusted gross income, total	17,488	17,529	1,543,675	276,983	80,256	196,727	41,324	15,477	15,552	1,064,644	268,410	89,906	178,504	45,996
$1 under $5,000	3,350	3,353	203,484	8,501	—1,138	9,639	(*)	2,476	2,476	68,295	5,939	2,854	3,085	(*)
$5,000 under $10,000	3,111	3,117	175,100	24,890	7,250	17,640	1,265	2,978	2,978	108,432	22,248	2,755	19,494	1,558
$10,000 under $20,000	6,320	6,320	457,004	94,062	21,348	72,716	10,108	5,673	5,673	292,518	62,284	22,430	59,854	8,910
$20,000 under $50,000	4,274	4,305	567,100	119,269	42,254	71,015	18,164	3,791	3,838	477,445	111,585	44,234	67,351	19,913
$50,000 under $100,000	342	343	112,137	21,203	8,497	12,706	5,694	458	488	107,718	29,669	14,676	14,993	8,620
$100,000 under $500,000	91	91	28,850	15,058	2,047	13,011	5,952	101	101	30,238	16,684	2,957	13,727	6,694
$500,000 under $1,000,000	—	—	—	—	—	—	—							
$1,000,000 or more	—	—	—	—	—	—	—							
Returns with no adjusted gross income	1,470	1,470	130,332	—11,700	—12,219	519	—	804	804	27,195	—13,698	—8,758	—4,940	—
	Shoe stores							Other apparel and accessory stores						
Returns with and without adjusted gross income, total	10,385	10,729	571,575	146,804	56,296	90,508	22,020	16,346	17,120	705,266	168,078	55,519	142,560	29,892
Returns with adjusted gross income, total	9,714	10,058	556,354	147,869	61,108	86,761	22,020	14,952	15,517	659,173	204,377	61,963	142,414	29,892
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,993	4,142	100,474	12,907	5,840	7,067	359
$5,000 under $10,000	2,258	2,258	70,721	17,716	6,404	11,315	1,153	3,343	3,552	74,240	23,739	10,504	13,235	1,706
$10,000 under $20,000	4,437	4,594	210,189	62,158	16,342	45,816	6,804	4,555	4,761	129,833	64,934	12,311	52,623	6,589
$20,000 under $50,000	1,562	1,719	175,311	43,883	25,079	18,804	7,736	2,815	2,815	296,268	80,943	25,932	55,011	14,073
$50,000 under $100,000	243	273	70,542	14,439	11,933	2,506	3,789	200	200	49,681	13,797	6,311	7,486	4,213
$100,000 under $500,000	48	48	7,086	6,837	984	5,853	2,473	46	47	8,677	8,057	1,065	6,992	2,952
$500,000 under $1,000,000	—	—	—	—	—	—	—							
$1,000,000 or more	—	—	—	—	—	—	—							
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	1,394	1,603	46,093	—6,298	—6,444	146	—

Footnote at end of table

Individuals With Sole Proprietorship Businesses

Table 1.6—Adjusted Gross Income, Net Profit, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Retail trade—Continued													
	Furniture stores							Home furnishings, except appliances						
Returns with and without adjusted gross income, total	**25,706**	**26,016**	**1,846,579**	**325,834**	**138,646**	**187,188**	**51,195**	**32,493**	**32,493**	**1,192,658**	**399,935**	**101,856**	**298,079**	**52,864**
Returns with adjusted gross income, total	23,927	24,110	1,670,973	346,571	153,780	192,791	51,195	30,349	30,349	1,096,434	411,780	108,284	303,496	52,864
$1 under $5,000	5,585	5,585	163,959	15,520	−26	15,546	246	5,001	5,001	146,587	10,759	90	10,669	(*)
$5,000 under $10,000	5,646	5,646	280,408	40,702	16,565	24,137	1,655	7,372	7,372	246,320	55,969	23,921	32,048	3,078
$10,000 under $20,000	7,624	8,003	406,890	117,072	44,776	72,296	13,155	13,414	13,414	359,241	190,297	44,258	146,039	18,521
$20,000 under $50,000	4,170	4,170	593,980	117,826	65,457	52,369	19,129	4,128	4,128	266,997	114,643	29,737	84,906	18,610
$50,000 under $100,000	614	617	201,076	41,152	22,772	18,380	11,616	283	283	40,547	17,590	3,985	13,605	4,592
$100,000 under $500,000	83	83	22,447	10,602	3,848	6,754	3,586	151	151	36,732	22,522	6,293	16,229	7,984
$500,000 under $1,000,000	5	6	2,213	3,697	388	3,309	1,808	—	—	—	—	—	—	—
$1,000,000 or more														
Returns with no adjusted gross income	1,779	1,906	175,606	−20,737	−15,134	−5,603	—	2,144	2,144	96,234	−11,845	−6,428	−5,417	—
	Household appliance stores							Radio, television, and music stores						
Returns with and without adjusted gross income, total	**12,826**	**12,843**	**1,055,709**	**134,587**	**70,231**	**64,356**	**17,567**	**27,264**	**27,304**	**1,745,174**	**331,428**	**142,613**	**188,815**	**44,871**
Returns with adjusted gross income, total	11,975	11,992	1,014,712	142,826	78,338	64,488	17,567	25,953	25,993	1,703,109	340,550	150,882	189,668	44,671
$1 under $5,000	2,713	2,713	112,069	7,182	2,271	4,911	(*)	4,861	4,892	213,244	12,680	5,856	6,824	243
$5,000 under $10,000	3,358	3,358	262,343	26,315	17,315	9,000	1,656	6,245	6,245	316,910	46,739	27,921	18,768	3,528
$10,000 under $20,000	4,387	4,387	315,303	60,756	25,795	34,961	6,477	10,566	10,566	552,410	151,699	43,214	108,485	15,906
$20,000 under $50,000	1,302	1,313	238,345	34,177	25,039	9,138	5,276	3,938	3,938	539,786	104,277	61,273	43,004	17,788
$50,000 under $100,000	215	221	85,652	14,396	7,918	6,478	4,109	300	300	53,519	18,870	9,472	9,398	4,984
$100,000 under $500,000								43	52	17,240	6,285	3,096	3,189	2,422
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more														
Returns with no adjusted gross income	851	851	40,997	−8,239	−8,107	−132	—	1,311	1,311	42,065	−9,122	−8,269	−853	—
	Eating places							Drinking places						
Returns with and without adjusted gross income, total	**172,082**	**177,814**	**9,541,298**	**1,749,310**	**713,310**	**1,036,000**	**223,990**	**82,842**	**83,870**	**3,762,329**	**741,916**	**296,246**	**445,670**	**92,630**
Returns with adjusted gross income, total	157,000	162,067	8,797,481	1,823,979	784,882	1,039,097	223,990	75,592	76,465	3,474,848	778,294	328,190	450,104	92,630
$1 under $5,000	42,168	43,779	1,273,634	117,122	38,005	79,117	2,185	23,390	23,897	713,684	59,025	26,318	32,707	969
$5,000 under $10,000	45,511	46,693	2,009,213	334,063	149,071	184,992	18,178	22,289	22,468	800,003	161,432	64,610	96,822	10,428
$10,000 under $20,000	49,062	49,540	2,612,561	669,040	248,919	440,121	69,445	21,638	21,740	1,150,500	303,916	117,359	186,557	31,976
$20,000 under $50,000	18,013	19,164	2,097,696	506,456	257,596	248,860	82,424	7,716	7,741	712,049	213,018	108,630	104,388	37,634
$50,000 under $100,000	1,902	2,365	636,420	122,244	74,184	48,060	32,306	487	523	77,369	30,614	5,286	24,328	8,159
$100,000 under $500,000	336	417	165,097	48,493	17,203	31,290	17,517	72	96	21,243	10,289	4,987	5,302	3,464
$500,000 under $1,000,000	8	9	2,860	8,561	−96	8,657	1,935	—	—	—	—	—	—	—
$1,000,000 or more														
Returns with no adjusted gross income	15,082	15,747	743,817	−74,669	−71,572	−3,097	—	7,250	7,405	287,481	−36,378	−31,944	−4,434	—
	Drug stores and proprietary stores							Liquor stores						
Returns with and without adjusted gross income, total	**17,914**	**18,519**	**2,641,475**	**360,359**	**251,305**	**109,054**	**63,955**	**23,136**	**23,560**	**2,967,450**	**323,166**	**143,338**	**179,828**	**52,725**
Returns with adjusted gross income, total	16,905	17,507	2,554,613	370,649	257,324	113,325	63,955	21,075	21,496	2,802,820	334,942	153,483	181,459	52,725
$1 under $5,000	1,006	1,006	85,543	2,390	2,053	337	(*)	3,907	4,121	300,055	10,922	2,828	8,094	341
$5,000 under $10,000	2,414	2,804	316,778	18,119	12,984	5,235	856	4,654	4,759	394,155	34,624	15,518	19,106	2,138
$10,000 under $20,000	5,757	5,832	733,984	67,616	60,811	26,805	9,429	7,273	7,273	806,345	104,165	53,827	50,338	10,688
$20,000 under $50,000	6,809	6,930	1,134,326	198,155	138,810	59,345	33,776	4,422	4,505	922,509	126,821	57,109	69,712	22,123
$50,000 under $100,000	860	869	273,167	54,733	38,302	16,431	15,639	752	762	323,359	46,763	20,590	26,173	12,379
$100,000 under $500,000	59	66	30,585	9,636	4,464	5,172	3,984	64	73	55,383	9,388	3,527	5,861	3,802
$500,000 under $1,000,000	—	—	—	—	—	—	—	3	3	1,014	2,259	84	2,175	1,254
$1,000,000 or more														
Returns with no adjusted gross income	1,009	1,012	86,862	−10,290	−6,019	−4,271	—	2,061	2,064	164,630	−11,776	−10,145	−1,631	—

Footnote at end of table

Individuals With Sole Proprietorship Businesses

Table 1.6—Adjusted Gross Income, Net Profit, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Retail trade—Continued													
	Used merchandise stores							Sporting goods and bicycle shops						
Returns with and without adjusted gross income, total	**65,231**	**65,418**	**1,142,021**	**627,496**	**87,223**	**740,278**	**126,514**	**32,144**	**32,174**	**1,181,155**	**398,876**	**78,000**	**319,870**	**55,862**
Returns with adjusted gross income, total	62,688	62,874	1,096,397	636,514	93,622	742,892	128,514	30,287	30,317	1,100,156	407,932	88,078	321,854	55,862
$1 under $5,000	17,773	17,922	179,261	41,560	7,342	34,218	601	8,588	8,588	127,033	17,408	528	16,880	329
$5,000 under $10,000	13,426	13,426	281,887	101,484	20,525	80,959	7,516	7,566	7,566	170,750	58,236	4,372	53,864	3,727
$10,000 under $20,000	20,047	20,047	302,673	290,835	25,649	265,186	33,718	10,078	10,079	247,243	143,522	15,500	128,022	15,602
$20,000 under $50,000	10,013	10,013	260,037	208,851	27,270	236,581	49,583	5,663	5,663	450,049	155,474	54,207	101,267	25,476
$50,000 under $100,000	1,261	1,292	70,915	84,781	9,612	75,179	22,549	308	338	70,869	16,827	6,942	11,885	5,184
$100,000 under $500,000	180	161	19,707	23,588	2,850	20,748	8,514	83	83	34,213	14,465	4,529	9,936	5,344
$500,000 under $1,000,000	8	13	1,917	7,395	374	7,021	4,033	—	—	—	—	—	—	—
$1,000,000 or more								—	—	—	—	—	—	—
Returns with no adjusted gross income	2,543	2,544	46,524	−9,015	−6,389	−2,616	—	1,857	1,857	60,999	−9,053	−7,078	−1,975	—
	Book stores							Jewelry stores						
Returns with and without adjusted gross income, total	**5,279**	**5,285**	**260,455**	**71,967**	**14,596**	**57,371**	**11,799**	**18,282**	**18,602**	**673,893**	**297,836**	**138,760**	**158,076**	**50,210**
Returns with adjusted gross income, total	4,801	4,807	268,853	75,085	18,730	56,355	11,799	18,872	19,192	659,827	299,677	140,136	159,741	50,219
$1 under $5,000	1,061	1,061	12,377	2,580	1,162	1,418	(*)	4,142	4,356	74,810	11,283	2,327	8,956	189
$5,000 under $10,000	1,485	1,485	80,968	11,166	6,297	4,869	763	4,652	4,852	77,318	34,872	12,898	22,174	2,177
$10,000 under $20,000	1,017	1,017	35,809	14,635	1,588	13,047	1,477	4,640	4,840	137,687	85,069	20,962	44,107	7,687
$20,000 under $50,000	1,099	1,099	105,517	33,430	4,777	28,653	5,090	4,673	4,748	460,230	145,110	85,233	59,877	27,259
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	477	509	94,101	31,224	15,034	16,190	8,494
$100,000 under $500,000	39	45	13,149	7,234	2,475	4,759	2,475	88	88	15,460	12,319	3,882	8,437	4,403
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more								—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	—
	Gift, novelty, and souvenir shops							Sewing, needlework, and piece goods stores						
Returns with and without adjusted gross income, total	**28,771**	**28,973**	**748,247**	**388,160**	**33,546**	**354,614**	**58,344**	**14,882**	**14,884**	**429,482**	**183,684**	**20,217**	**169,447**	**27,754**
Returns with adjusted gross income, total	27,206	27,408	721,584	397,022	42,318	354,703	58,344	13,772	13,774	385,271	194,593	24,018	170,575	27,754
$1 under $5,000	5,641	5,790	101,877	13,545	−2,341	15,886	220	3,159	3,159	79,309	7,608	3,337	4,271	(*)
$5,000 under $10,000	6,103	6,103	108,654	46,977	3,017	43,960	2,594	2,263	2,263	55,542	16,990	1,338	15,552	907
$10,000 under $20,000	10,129	10,160	232,269	146,203	14,211	131,992	14,856	5,764	5,764	113,015	60,063	6,769	71,294	8,503
$20,000 under $50,000	4,661	4,893	220,754	133,230	21,792	111,438	22,657	2,269	2,271	125,998	64,808	9,561	55,247	10,254
$50,000 under $100,000	541	549	47,532	34,828	4,818	30,010	8,183	278	278	8,532	18,752	796	17,956	5,253
$100,000 under $500,000	106	106	10,146	17,986	796	17,190	6,589	39	39	1,975	6,472	217	6,255	2,648
$500,000 under $1,000,000	5	7	352	4,253	26	4,227	2,225	—	—	—	—	—	—	—
$1,000,000 or more								—	—	—	—	—	—	—
Returns with no adjusted gross income	1,565	1,565	26,663	−8,862	−6,772	−89	—	1,090	1,090	44,211	−4,829	−3,801	−1,128	—
	Merchandising machine operators							Direct selling organizations						
Returns with and without adjusted gross income, total	**21,647**	**21,940**	**581,610**	**265,864**	**29,259**	**236,425**	**38,663**	**439,281**	**444,876**	**2,226,686**	**5,438,079**	**228,479**	**5,209,600**	**604,394**
Returns with adjusted gross income, total	21,312	21,405	557,011	303,997	35,858	268,139	38,663	432,874	438,155	2,169,053	5,452,735	238,508	5,214,227	604,394
$1 under $5,000	3,638	3,636	52,854	11,843	2,975	8,868	184	71,125	71,483	374,722	199,990	46,130	153,860	4,445
$5,000 under $10,000	4,173	4,173	46,476	30,694	797	29,897	1,673	89,119	90,437	426,908	681,381	43,160	638,171	47,941
$10,000 under $20,000	9,588	9,588	237,512	141,231	13,457	127,774	15,633	217,412	220,528	1,031,728	3,093,473	91,640	3,001,833	319,273
$20,000 under $50,000	3,626	3,710	166,868	98,978	11,580	87,398	15,253	54,056	54,544	323,499	1,392,370	52,847	1,339,523	208,498
$50,000 under $100,000	245	254	46,016	14,640	5,531	9,109	3,523	1,045	1,045	10,013	68,445	3,996	64,449	17,783
$100,000 under $500,000	44	44	7,285	6,611	1,518	5,093	2,387	117	118	2,183	17,096	705	16,391	6,454
$500,000 under $1,000,000	—	—	—	—	—	—	—							
$1,000,000 or more								—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	6,407	6,521	57,613	−14,656	−10,029	−4,627	—

Footnote at end of table

Individuals With Sole Proprietorship Businesses

Table 1.6—Adjusted Gross Income, Net Profit, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income Total	Adjusted gross income Net profit (less loss)	Adjusted gross income Other income or loss	Income tax after credits
Retail trade—Continued							
Fuel and ice dealers							
Returns with and without adjusted gross income, total	10,701	10,742	901,974	173,963	78,111	95,852	29,677
Returns with adjusted gross income, total	10,457	10,498	886,043	175,332	78,304	97,028	29,677
$1 under $5,000	1,916	1,916	39,238	5,926	1,319	4,607	(*)
$5,000 under $10,000	2,124	2,124	112,739	15,590	8,368	7,224	748
$10,000 under $20,000	4,146	4,147	211,092	61,195	15,263	45,932	6,603
$20,000 under $50,000	1,778	1,808	301,958	48,926	30,857	18,069	7,431
$50,000 under $100,000	413	413	139,387	26,857	15,008	11,849	7,992
$100,000 under $500,000	74	79	46,221	10,907	5,601	5,306	3,924
$500,000 under $1,000,000	6	11	35,408	5,931	1,890	4,041	2,882
$1,000,000 or more							
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—
Other miscellaneous retail stores							
Returns with and without adjusted gross income, total	70,846	71,710	2,345,332	965,563	243,361	722,182	141,675
Returns with adjusted gross income, total	67,830	68,693	2,284,804	1,004,901	260,224	744,677	141,675
$1 under $5,000	13,904	14,237	323,140	39,469	10,085	29,384	534
$5,000 under $10,000	13,598	13,598	375,861	100,320	31,936	68,384	6,184
$10,000 under $20,000	25,420	25,691	678,093	377,207	88,671	288,536	40,989
$20,000 under $50,000	13,516	13,743	735,414	372,302	103,955	268,347	59,109
$50,000 under $100,000	1,153	1,184	136,664	73,435	20,588	52,847	19,571
$100,000 under $500,000	234	235	34,044	35,420	4,916	30,504	11,912
$500,000 under $1,000,000	5	5	1,588	6,748	73	6,675	3,379
$1,000,000 or more							
Returns with no adjusted gross income	3,016	3,017	60,528	—39,338	—16,843	—22,495	—
Wholesale and retail trade not allocable							
Returns with and without adjusted gross income, total	61,222	61,688	1,995,818	815,758	201,304	614,454	117,579
Returns with adjusted gross income, total	58,873	59,182	1,892,751	833,704	209,317	624,387	117,579
$1 under $5,000	11,148	11,178	265,541	28,701	11,981	16,720	282
$5,000 under $10,000	13,819	13,819	277,329	101,874	23,186	78,688	6,172
$10,000 under $20,000	21,913	22,154	492,700	312,339	59,035	253,304	32,185
$20,000 under $50,000	11,000	11,031	581,614	296,262	83,567	214,695	48,339
$50,000 under $100,000	758	761	132,496	47,224	18,914	28,310	12,390
$100,000 under $500,000	231	235	130,709	37,392	10,714	26,678	13,791
$500,000 under $1,000,000	—	—	—	—	—	—	—
$1,000,000 or more	4	4	12,362	7,912	1,920	5,992	4,420
Returns with no adjusted gross income	2,349	2,506	103,067	—17,946	—8,013	—9,933	—
Finance, insurance, and real estate—Continued							
Credit agencies other than banks							
Returns with and without adjusted gross income, total	5,263	5,329	118,429	133,028	21,281	111,747	35,461
Returns with adjusted gross income, total	4,736	4,781	99,542	150,328	28,517	121,811	35,461
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	1,122	1,122	1,989	15,942	45	15,987	(*)
$20,000 under $50,000	1,474	1,474	21,642	40,133	7,804	32,329	5,974
$50,000 under $100,000	654	665	29,759	41,321	10,965	30,356	10,990
$100,000 under $500,000	224	229	17,046	38,011	6,838	31,173	14,469
$500,000 under $1,000,000	3	13	1,710	6,068	—472	6,540	1,724
$1,000,000 or more	—	—	—	—	—	—	—
Returns with no adjusted gross income	547	548	18,887	—17,300	—7,236	—10,064	—

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income Total	Adjusted gross income Net profit (less loss)	Adjusted gross income Other income or loss	Income tax after credits
Retail trade—Continued							
Florists							
Returns with and without adjusted gross income, total	22,428	22,509	907,240	229,240	48,508	180,732	31,699
Returns with adjusted gross income, total	19,187	19,268	794,417	246,870	65,179	181,691	31,699
$1 under $5,000	3,729	3,729	98,531	3,367	3,952	5,415	239
$5,000 under $10,000	5,517	5,517	199,436	38,603	17,108	21,495	2,450
$10,000 under $20,000	6,613	6,613	232,669	96,095	20,803	75,292	9,826
$20,000 under $50,000	3,138	3,213	235,016	88,710	20,371	68,339	14,813
$50,000 under $100,000	173	179	28,396	10,969	2,930	8,039	3,194
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—
Returns with no adjusted gross income	3,241	3,241	112,823	—17,630	—16,671	—959	—
Retail trade not allocable							
Returns with and without adjusted gross income, total	24,742	24,767	749,482	271,869	33,045	238,844	33,751
Returns with adjusted gross income, total	23,677	23,702	721,840	282,137	37,178	244,959	33,751
$1 under $5,000	5,803	5,828	138,746	17,345	4,393	12,952	346
$5,000 under $10,000	4,750	4,750	102,498	35,658	6,064	29,592	2,962
$10,000 under $20,000	10,437	10,437	307,860	141,666	15,707	125,959	14,331
$20,000 under $50,000	2,371	2,371	151,999	63,787	9,101	54,686	3,576
$50,000 under $100,000	279	279	18,291	17,334	1,700	15,634	4,308
$100,000 under $500,000	37	37	2,446	6,349	213	6,136	2,228
$500,000 under $1,000,000	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,065	1,065	27,642	—10,248	—4,133	—6,115	—
Finance, insurance, and real estate							
Total							
Returns with and without adjusted gross income, total	718,738	730,770	11,568,586	12,546,974	3,578,661	8,968,293	2,091,584
Returns with adjusted gross income, total	699,065	717,753	10,699,122	13,115,408	3,774,446	9,340,962	2,091,584
$1 under $5,000	102,134	104,562	827,571	299,176	38,750	200,426	5,518
$5,000 under $10,000	123,454	126,695	1,071,565	328,843	319,893	608,950	52,178
$10,000 under $20,000	250,500	255,537	2,741,988	3,700,927	1,062,561	2,638,366	375,386
$20,000 under $50,000	194,063	200,389	4,316,461	5,614,957	1,680,195	3,934,762	895,979
$50,000 under $100,000	23,375	24,697	1,314,103	1,527,929	459,245	1,068,684	387,389
$100,000 under $500,000	5,372	5,682	590,044	868,950	142,773	726,177	298,099
$500,000 under $1,000,000	129	149	25,209	86,424	6,954	79,470	32,647
$1,000,000 or more	38	42	12,181	88,202	4,075	84,127	44,388
Returns with no adjusted gross income	19,673	21,017	869,464	—568,434	—195,765	—372,669	—
Finance, insurance, and real estate—Continued							
Security brokers and dealers, except underwriting syndicates							
Returns with and without adjusted gross income, total	11,509	11,517	497,539	271,559	83,216	208,343	55,343
Returns with adjusted gross income, total	11,107	11,115	355,114	284,551	70,619	213,932	55,343
$1 under $5,000	1,255	1,255	13,927	4,365	2,303	2,062	(*)
$5,000 under $10,000	1,159	1,159	14,026	9,441	5,267	4,174	351
$10,000 under $20,000	4,086	4,086	41,460	64,037	6,061	57,976	5,667
$20,000 under $50,000	3,628	3,632	35,474	95,316	30,308	65,008	14,019
$50,000 under $100,000	743	743	90,694	52,795	14,886	37,910	11,973
$100,000 under $500,000	219	222	35,801	39,420	9,776	29,644	13,951
$500,000 under $1,000,000	9	9	816	5,913	105	5,808	2,123
$1,000,000 or more	8	9	2,816	13,263	1,913	11,350	7,256
Returns with no adjusted gross income	402	402	142,425	—12,992	—7,403	—5,589	—

(*) Not in sample.

Individuals With Sole Proprietorship Businesses

Table 1.6—Adjusted Gross Income, Net Profit, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Finance, insurance, and real estate—Continued													
	Commodity contracts brokers; exchanges; and services							Insurance agents, brokers, and services						
Returns with and without adjusted gross income, total	**8,848**	**8,852**	**258,445**	**288,155**	**38,362**	**248,793**	**77,433**	**202,343**	**203,603**	**3,845,224**	**3,901,226**	**1,589,538**	**2,014,688**	**560,147**
Returns with adjusted gross income, total	8,422	8,423	233,684	312,865	55,140	257,725	77,433	199,441	200,701	3,799,930	3,638,890	1,589,191	2,049,699	560,147
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	25,516	25,662	145,330	77,884	29,546	48,338	1,059
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	39,072	39,622	361,680	295,860	131,965	163,895	15,305
$10,000 under $20,000	2,355	2,355	5,897	32,754	1,674	31,080	2,483	75,042	75,154	1,046,172	1,106,730	442,790	663,940	110,168
$20,000 under $50,000	3,558	3,558	60,851	105,410	20,979	84,431	15,548	52,188	52,399	1,668,590	1,553,551	730,224	823,327	259,274
$50,000 under $100,000	811	811	57,852	54,813	16,352	38,461	13,970	6,444	6,652	453,537	414,960	195,477	219,483	108,190
$100,000 under $500,000	405	405	87,903	75,592	12,607	62,985	25,358	1,158	1,190	116,340	174,700	56,013	118,687	59,713
$500,000 under $1,000,000	20	20	3,332	13,225	1,668	11,557	5,220	21	22	6,261	15,205	3,176	12,029	6,438
$1,000,000 or more	9	10	7,157	25,943	1,356	24,587	14,711							
Returns with no adjusted gross income	426	429	24,761	—24,710	—16,778	—7,932	—	2,902	2,902	45,294	—37,664	—2,653	—35,011	—
	Operators and lessors of buildings							Lessors, other than buildings						
Returns with and without adjusted gross income, total	**24,441**	**25,317**	**856,507**	**438,072**	**—45,491**	**483,583**	**99,313**	**44,377**	**44,560**	**102,427**	**988,235**	**—31,083**	**1,019,298**	**201,134**
Returns with adjusted gross income, total	23,217	24,035	683,859	520,048	4,160	515,888	99,313	43,988	44,170	98,235	1,010,004	—27,925	1,037,929	201,134
$1 under $5,000	3,762	3,776	42,850	10,391	—8,034	18,425	194	9,745	9,745	24,669	32,415	—6,845	39,260	(*)
$5,000 under $10,000	3,666	3,666	64,387	27,440	—5,324	32,764	2,021	5,444	5,444	11,986	40,375	383	39,992	2,474
$10,000 under $20,000	8,393	8,788	144,099	121,758	2,510	119,198	13,427	10,587	10,587	15,955	185,440	—7,760	173,200	18,757
$20,000 under $50,000	5,642	5,892	205,222	162,795	9,812	152,983	25,373	15,307	15,307	27,863	477,482	—12,840	490,322	61,739
$50,000 under $100,000	1,241	1,354	127,218	85,852	4,150	81,702	22,093	2,161	2,320	10,962	140,614	433	140,181	38,031
$100,000 under $500,000	488	530	97,100	85,869	1,509	84,360	27,079	714	734	6,247	128,168	—1,182	129,350	47,838
$500,000 under $1,000,000	20	23	2,068	13,676	—386	14,062	4,133	23	26	533	16,199	10	16,189	6,715
$1,000,000 or more	5	6	915	12,317	—77	12,394	4,993	7	7	20	9,311	—124	9,435	4,693
Returns with no adjusted gross income	1,224	1,282	172,648	—81,976	—49,651	—32,325	—	389	390	4,192	—21,768	—3,138	—18,631	—
	Real estate agents, brokers, and managers							Subdividers and developers, except cemeteries						
Returns with and without adjusted gross income, total	**394,669**	**405,232**	**4,720,483**	**8,325,267**	**1,731,880**	**6,583,587**	**856,024**	**8,533**	**8,568**	**481,999**	**104,736**	**—8,678**	**114,414**	**41,263**
Returns with adjusted gross income, total	382,573	392,249	4,450,415	6,603,731	1,785,652	4,816,079	956,924	7,207	7,226	264,526	216,686	35,905	180,781	41,263
$1 under $5,000	58,557	60,073	351,849	164,701	83,664	81,037	3,152	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	68,715	71,033	521,151	516,304	165,049	351,255	29,744	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	141,121	142,894	1,237,191	2,080,430	540,069	1,540,361	211,992	1,930	1,930	62,184	28,831	13,022	15,809	2,411
$20,000 under $50,000	102,710	106,494	1,829,260	2,892,562	776,906	2,115,656	446,820	3,043	3,043	90,809	91,599	10,382	61,217	13,451
$50,000 under $100,000	9,599	9,843	386,816	628,127	173,676	454,449	154,598	754	754	48,277	48,567	9,386	39,181	11,245
$100,000 under $500,000	1,842	1,882	119,785	280,685	44,980	235,705	92,843	209	227	33,872	33,781	5,638	28,143	11,032
$500,000 under $1,000,000	22	23	3,123	14,742	223	14,519	5,519	9	10	5,971	8,017	1,844	6,173	2,949
$1,000,000 or more	7	7	1,240	26,180	1,063	25,097	12,256							
Returns with no adjusted gross income	12,096	12,983	270,068	—278,464	—53,972	—224,492	—	1,326	1,340	177,473	—111,950	—45,583	—66,367	—
	Combined real estate, insurance, loans, law offices							Services						
								Total						
Returns with and without adjusted gross income, total	**21,469**	**21,693**	**625,089**	**460,961**	**196,617**	**263,474**	**84,328**	**2,848,831**	**2,943,592**	**51,340,474**	**48,418,772**	**17,170,887**	**31,247,905**	**8,213,555**
Returns with adjusted gross income, total	20,784	21,008	616,507	476,478	203,151	273,327	84,328	2,781,308	2,871,858	49,739,492	49,206,344	17,420,654	31,785,690	8,213,555
$1 under $5,000	1,728	1,877	28,389	5,260	4,294	966	(*)	538,283	550,032	4,123,428	1,461,446	621,644	839,804	31,407
$5,000 under $10,000	3,169	3,169	43,317	22,631	13,347	9,344	1,086	542,295	558,827	6,185,764	4,062,431	1,340,564	2,721,867	270,913
$10,000 under $20,000	7,079	7,079	146,005	105,200	55,959	49,241	10,446	927,078	958,691	10,645,886	13,477,160	2,966,918	10,510,242	1,463,142
$20,000 under $50,000	7,237	7,312	291,972	221,777	94,186	127,591	37,351	636,662	660,418	17,487,665	18,614,670	6,976,937	11,637,733	3,108,512
$50,000 under $100,000	1,362	1,362	95,346	91,091	29,357	61,734	25,313	115,323	120,861	8,333,772	7,612,178	4,139,472	3,472,706	1,983,347
$100,000 under $500,000	209	209	11,478	30,459	6,006	24,451	10,075	21,133	22,437	2,710,279	3,165,225	1,269,767	1,895,458	1,102,583
$500,000 under $1,000,000	—	—	—	—	—	—	—	353	394	125,415	235,190	42,340	192,850	95,030
$1,000,000 or more	—	—	—	—	—	—	—	161	198	132,283	378,042	63,012	315,030	158,621
Returns with no adjusted gross income	685	685	8,582	—16,387	—6,534	—9,853	—	68,523	71,734	1,600,982	—787,572	—249,787	—537,785	—

Footnote at end of table

Individuals With Sole Proprietorship Businesses

Table 1.6—Adjusted Gross Income, Net Profit, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Services—Continued													
	Hotels							Motels, motor hotels, and tourist courts						
Returns with and without adjusted gross income, total	**5,387**	**5,606**	**215,318**	**27,064**	**—11,560**	**38,624**	**9,891**	**41,255**	**42,186**	**1,214,963**	**401,578**	**27,996**	**373,582**	**72,595**
Returns with adjusted gross income, total	4,491	4,708	154,045	57,531	1,269	56,262	9,891	35,138	35,717	995,820	461,819	78,957	382,862	72,595
$1 under $5,000	1,893	1,953	54,903	4,536	2,290	2,246	(*)	10,968	10,968	156,368	25,713	—298	26,011	304
$5,000 under $10,000	1,410	1,410	31,711	9,538	—1,673	11,211	(*)	9,550	9,550	227,363	68,610	838	67,772	4,443
$10,000 under $20,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	8,562	8,801	243,209	126,030	29,465	96,565	14,224
$20,000 under $50,000	502	659	19,526	13,331	309	13,022	2,223	4,984	5,311	240,377	143,542	31,484	112,058	23,483
$50,000 under $100,000	121	121	8,328	9,459	7	9,452	(*)	670	875	87,245	59,106	16,066	43,040	15,071
$100,000 under $500,000	57	57	12,197	8,831	—483	9,314	2,156	194	202	36,118	29,732	2,188	27,544	10,517
$500,000 under $1,000,000	5	5	5,449	4,742	—818	5,560	2,381	7	7	4,173	4,508	—266	4,774	1,901
$1,000,000 or more								3	3	967	4,578	—520	5,098	2,652
Returns with no adjusted gross income	896	898	61,473	—30,467	—12,829	—17,638	—	6,117	6,469	219,143	—60,241	—50,961	—9,280	—
	Sporting and recreational camps							Trailering parks and camp sites						
Returns with and without adjusted gross income, total	**5,438**	**5,438**	**108,370**	**59,406**	**—3,457**	**62,863**	**12,040**	**13,475**	**13,507**	**187,779**	**163,387**	**7,554**	**155,533**	**25,312**
Returns with adjusted gross income, total	4,631	4,631	92,865	64,457	—174	64,631	12,040	12,630	12,630	161,846	175,223	14,647	160,576	25,312
$1 under $5,000	1,322	1,322	27,615	2,189	—4,220	6,409	(*)	2,636	2,636	17,232	7,063	—4,702	11,765	(*)
$5,000 under $10,000	1,551	1,551	20,750	11,652	1,354	10,298	583	3,612	3,612	34,271	26,810	80	26,730	1,558
$10,000 under $20,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,936	3,936	55,695	52,908	14,190	38,718	5,804
$20,000 under $50,000	715	715	17,295	22,226	1,496	20,730	4,054	2,101	2,101	44,843	61,174	4,091	57,083	10,405
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	302	302	8,083	20,155	936	19,219	4,701
$100,000 under $500,000	64	64	656	14,208	—1,644	15,852	5,990	43	43	1,722	7,113	52	7,061	2,775
$500,000 under $1,000,000								—	—	—	—	—	—	—
$1,000,000 or more								—	—	—	—	—	—	—
Returns with no adjusted gross income	807	807	15,505	—5,051	—3,283	—1,768	—	845	877	25,933	—11,836	—6,793	—5,043	—
	Other lodging places							Coin-operated laundries and dry cleaning						
Returns with and without adjusted gross income, total	**12,778**	**12,778**	**91,277**	**95,654**	**708**	**94,946**	**13,042**	**27,025**	**28,579**	**472,996**	**312,737**	**17,227**	**295,510**	**39,751**
Returns with adjusted gross income, total	11,459	11,459	76,622	100,919	4,899	96,020	13,042	25,485	27,186	434,821	326,531	21,302	305,229	39,751
$1 under $5,000	6,308	6,308	37,827	13,438	3,344	10,094	172	5,711	6,044	89,180	15,685	—2,370	18,055	172
$5,000 under $10,000	1,890	1,890	11,871	12,504	1,596	10,908	952	6,218	6,432	108,545	44,815	10,806	34,009	2,338
$10,000 under $20,000	2,230	2,230	13,940	30,862	—1,450	32,312	3,349	9,401	10,178	146,753	133,366	6,511	126,855	13,080
$20,000 under $50,000	844	844	8,769	28,940	1,502	27,438	5,397	3,710	4,021	79,798	100,408	5,254	95,154	15,126
$50,000 under $100,000	(*)	(*)	(*)	(*)	—	(*)	(*)	396	461	10,044	24,834	857	23,977	6,323
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	49	50	2,691	7,423	244	7,179	2,912
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,319	1,319	14,655	—5,265	—4,191	—1,074	—	1,540	1,693	38,175	—13,794	—4,075	—9,719	—
	Other laundry, cleaning, and garment services							Photographic studios, portrait						
Returns with and without adjusted gross income, total	**53,355**	**53,966**	**1,111,762**	**517,835**	**157,093**	**360,742**	**57,161**	**33,298**	**33,298**	**496,741**	**400,599**	**82,636**	**317,963**	**51,154**
Returns with adjusted gross income, total	50,500	51,111	1,009,177	530,583	168,288	362,295	57,161	32,155	32,155	440,079	407,497	89,489	318,008	51,154
$1 under $5,000	14,235	14,235	174,270	41,743	19,769	21,974	704	7,372	7,372	75,797	19,981	5,287	14,694	347
$5,000 under $10,000	15,052	15,052	239,825	114,618	38,880	75,738	6,392	6,294	6,294	79,285	47,866	15,011	32,855	3,262
$10,000 under $20,000	16,083	16,224	263,758	222,378	44,570	177,808	23,297	13,351	13,351	152,100	188,716	32,316	156,400	21,422
$20,000 under $50,000	4,854	5,268	278,589	130,165	56,329	73,836	20,326	4,877	4,877	102,559	128,781	33,191	95,590	19,692
$50,000 under $100,000	273	303	48,971	18,029	7,657	10,372	5,182	215	215	27,349	15,158	3,191	11,967	3,802
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	46	46	2,969	6,995	493	6,502	2,629
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,855	2,855	102,585	—12,748	—11,195	—1,553	—	(*)	(*)	(*)	(*)	(*)	(*)	—

Footnote at end of table

Individuals With Sole Proprietorship Businesses

Table 1.6—Adjusted Gross Income, Net Profit, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Services—Continued													
	Beauty shops							Funeral services and crematories						
Returns with and without adjusted gross income, total	**216,992**	**218,660**	**2,315,324**	**2,335,164**	**622,619**	**1,712,565**	**270,039**	**10,974**	**11,014**	**780,269**	**247,311**	**183,011**	**64,300**	**48,072**
Returns with adjusted gross income, total	213,140	214,808	2,278,819	2,344,449	623,728	1,720,721	270,039	10,713	10,753	772,350	247,976	183,920	64,056	48,072
$1 under $5,000	55,725	55,919	360,573	149,666	96,275	53,391	4,245	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	49,537	49,716	531,511	375,368	145,409	229,959	27,332	1,582	1,582	60,323	13,029	8,270	4,759	752
$10,000 under $20,000	87,035	87,912	868,661	1,250,199	244,746	1,005,453	137,238	3,706	3,706	210,120	53,989	34,463	19,526	5,459
$20,000 under $50,000	20,169	20,587	495,560	516,552	133,580	382,972	84,770	4,035	4,035	326,952	120,159	95,929	24,230	22,459
$50,000 under $100,000	600	600	17,266	39,962	3,247	36,715	11,271	732	772	121,358	48,640	36,600	12,040	15,197
$100,000 under $500,000	74	74	5,228	12,702	471	12,231	5,183	73	73	22,688	10,067	6,882	3,185	4,182
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	3,852	3,852	36,505	−9,265	−1,109	−8,156	—	(*)	(*)	(*)	(*)	(*)	(*)	—
	Miscellaneous personal services							Advertising						
Returns with and without adjusted gross income, total	**150,816**	**151,366**	**510,400**	**1,713,254**	**155,201**	**1,558,053**	**185,137**	**23,438**	**23,438**	**610,797**	**385,508**	**101,057**	**284,451**	**58,992**
Returns with adjusted gross income, total	149,618	150,143	499,899	1,720,524	155,662	1,564,842	185,137	22,190	22,190	585,872	371,383	103,589	267,794	58,992
$1 under $5,000	36,026	36,175	117,808	89,875	39,643	50,232	1,643	2,396	2,396	31,609	4,905	2,273	2,632	(*)
$5,000 under $10,000	29,399	29,548	112,011	223,317	33,381	189,936	14,493	6,170	6,170	69,109	44,769	1,169	43,620	2,678
$10,000 under $20,000	67,556	67,780	208,485	944,412	62,591	881,821	93,766	7,936	7,936	166,247	122,663	37,877	84,786	13,188
$20,000 under $50,000	15,892	15,892	52,174	406,036	16,249	389,787	59,999	5,021	5,021	266,016	141,020	53,554	87,466	22,956
$50,000 under $100,000	638	638	6,085	39,020	3,089	35,931	9,500	532	532	29,457	33,241	8,387	26,844	8,254
$100,000 under $500,000	107	110	3,326	17,864	729	17,135	5,736	131	131	22,811	22,331	1,847	20,544	8,997
$500,000 under $1,000,000	—	—	—	—	—	—	—	4	4	621	2,374	472	1,902	567
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,198	1,223	10,501	−7,270	−461	−6,789	—	1,248	1,248	24,925	−5,875	−2,532	−3,343	—
	Services to buildings							Management and public relations						
Returns with and without adjusted gross income, total	**81,078**	**81,468**	**878,347**	**864,703**	**259,137**	**605,566**	**88,060**	**135,863**	**136,568**	**1,450,563**	**3,133,583**	**869,006**	**2,464,577**	**577,079**
Returns with adjusted gross income, total	80,064	80,454	861,659	867,432	261,405	606,027	88,060	133,464	134,168	1,386,475	3,243,000	874,948	2,568,052	577,079
$1 under $5,000	18,657	18,657	94,561	54,988	31,102	23,886	1,303	10,874	10,874	57,035	27,747	8,653	19,094	448
$5,000 under $10,000	20,274	20,453	202,541	152,651	58,127	94,524	9,809	17,517	17,517	108,681	130,069	34,567	95,502	7,741
$10,000 under $20,000	33,842	33,896	323,755	472,171	114,362	357,809	47,973	42,666	43,104	304,556	628,111	118,339	509,772	68,278
$20,000 under $50,000	7,111	7,268	187,073	174,354	48,652	125,702	25,339	52,775	53,095	589,718	1,578,048	322,301	1,255,747	249,920
$50,000 under $100,000	172	172	52,761	11,707	8,944	2,763	3,465	7,445	7,568	205,681	485,335	116,361	378,974	120,418
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,920	1,942	101,088	305,892	63,659	242,223	101,017
$500,000 under $1,000,000	—	—	—	—	—	—	—	44	45	8,620	31,137	1,662	29,475	11,060
$1,000,000 or more	—	—	—	—	—	—	—	23	23	11,096	46,661	9,386	37,265	19,197
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	2,399	2,400	64,088	−109,417	−5,942	−103,475	—
	Equipment rental and leasing							Other business services						
Returns with and without adjusted gross income, total	**19,131**	**19,375**	**405,111**	**462,973**	**34,918**	**428,055**	**97,785**	**268,978**	**271,034**	**3,046,211**	**3,920,303**	**774,948**	**3,145,355**	**567,862**
Returns with adjusted gross income, total	17,913	18,157	376,698	481,245	41,491	439,754	97,785	262,331	264,380	2,920,737	3,986,393	794,129	3,192,264	567,862
$1 under $5,000	2,055	2,055	25,737	5,136	837	4,299	(*)	51,481	51,511	398,003	142,496	46,739	95,757	3,176
$5,000 under $10,000	1,722	1,722	43,978	12,507	834	11,673	570	51,582	52,029	357,425	368,492	92,094	276,398	26,748
$10,000 under $20,000	6,281	6,506	40,070	36,321	−1,683	98,004	11,183	97,377	98,162	880,075	1,434,746	252,813	1,181,933	159,148
$20,000 under $50,000	6,077	6,077	149,262	182,381	25,388	156,993	27,241	56,127	56,839	961,253	1,521,424	323,211	1,198,213	236,978
$50,000 under $100,000	1,254	1,270	80,397	83,209	10,415	72,794	10,913	4,740	4,784	209,034	310,755	48,954	261,801	73,117
$100,000 under $500,000	511	514	35,956	84,447	5,204	79,243	28,928	995	1,025	103,626	159,279	23,717	135,562	55,016
$500,000 under $1,000,000	9	9	1,349	6,167	437	5,730	2,948	19	20	3,052	12,789	769	12,030	5,134
$1,000,000 or more	4	4	149	11,077	59	11,018	6,942	10	10	8,269	16,402	5,832	10,570	8,545
Returns with no adjusted gross income	1,218	1,218	28,213	−18,272	−6,573	−11,699	—	6,647	6,654	125,474	−66,090	−19,181	−46,909	—

Footnote at end of table

Individuals With Sole Proprietorship Businesses

Table 1.6—Adjusted Gross Income, Net Profit, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Services—Continued													
	Automotive rentals, without drivers							Automotive top and body repair shops						
Returns with and without adjusted gross income, total	**10,112**	**10,354**	**193,968**	**185,867**	**—2,472**	**188,339**	**31,309**	**42,664**	**42,720**	**1,595,951**	**404,599**	**238,397**	**166,202**	**43,446**
Returns with adjusted gross income, total	9,521	9,762	172,588	192,401	2,911	189,490	31,309	41,129	41,185	1,561,489	407,527	241,054	166,473	43,446
$1 under $5,000	1,596	1,597	28,746	5,789	—1,551	7,340	(*)	10,367	10,423	167,955	30,102	23,163	6,939	547
$5,000 under $10,000	1,101	1,101	8,646	8,962	188	8,774	(*)	16,034	16,034	492,637	116,656	67,886	48,770	6,332
$10,000 under $20,000	3,207	3,396	54,777	45,098	—5,903	50,991	4,094	11,562	11,562	403,986	162,287	70,250	92,037	17,138
$20,000 under $50,000	3,176	3,206	43,670	84,432	5,863	78,569	12,043	2,948	2,948	432,839	83,460	67,782	15,678	14,953
$50,000 under $100,000	285	315	23,898	18,391	2,570	15,821	4,057	195	195	56,338	11,696	10,757	939	3,158
$100,000 under $500,000	147	147	11,744	20,977	1,380	19,597	7,380	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	6	7	896	3,835	372	3,463	1,551	—	—	—	—	—	—	—
$1,000,000 or more	3	3	211	4,927	—8	4,935	1,605	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	1,535	1,535	34,462	—2,928	—2,657	—271	—
	General automotive repair shops							Automotive services, except repair						
Returns with and without adjusted gross income, total	**87,260**	**87,510**	**2,461,559**	**763,481**	**331,394**	**432,087**	**79,584**	**18,906**	**19,217**	**437,726**	**232,248**	**36,483**	**195,765**	**30,966**
Returns with adjusted gross income, total	84,497	84,747	2,388,519	777,428	349,827	427,601	79,584	17,875	18,186	421,833	243,947	42,077	201,870	30,966
$1 under $5,000	29,683	29,713	494,451	81,058	45,495	35,563	1,332	3,121	3,121	84,988	8,006	222	7,784	(*)
$5,000 under $10,000	24,395	24,395	614,749	179,193	82,113	97,080	10,185	4,891	4,891	62,149	37,181	13,734	23,447	2,019
$10,000 under $20,000	24,225	24,439	735,069	334,559	132,237	202,322	36,302	6,627	6,841	100,344	93,782	8,754	85,028	9,076
$20,000 under $50,000	5,770	5,170	448,473	156,254	72,556	83,698	24,924	2,880	2,967	126,700	74,951	15,783	59,168	11,034
$50,000 under $100,000	405	411	93,300	23,935	16,841	7,094	6,060	309	314	31,255	20,227	2,079	18,148	4,735
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	47	52	14,397	9,800	1,505	8,295	3,958
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,763	2,763	73,040	—13,947	—18,433	4,486	—	1,031	1,031	15,893	—11,699	—5,594	—6,105	—
	Radio and TV repair shops							Other miscellaneous repair shops						
Returns with and without adjusted gross income, total	**40,427**	**40,427**	**511,116**	**417,038**	**90,666**	**326,372**	**44,779**	**126,261**	**126,506**	**1,771,967**	**1,335,111**	**400,371**	**934,740**	**150,906**
Returns with adjusted gross income, total	38,996	38,996	504,394	419,712	92,131	327,581	44,779	123,707	123,952	1,725,627	1,344,791	408,952	935,839	150,906
$1 under $5,000	9,572	9,572	75,227	25,916	15,211	10,705	281	34,318	34,318	221,324	91,116	40,621	50,495	1,200
$5,000 under $10,000	9,922	9,922	161,198	75,908	26,003	49,905	5,388	29,855	29,855	429,753	223,177	86,725	136,452	14,799
$10,000 under $20,000	15,674	15,674	215,973	222,324	36,591	185,733	23,476	47,128	47,342	526,041	678,760	147,474	531,286	74,246
$20,000 under $50,000	3,811	3,811	50,035	93,088	13,455	79,633	14,682	11,793	11,793	437,502	309,138	111,924	197,214	49,170
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	545	576	88,300	32,997	17,846	15,151	7,892
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	68	68	20,707	9,603	4,362	5,241	3,599
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,431	1,431	6,722	—2,674	—1,465	—1,209	—	2,554	2,554	46,340	—9,680	—8,581	—1,099	—
	Motion picture production, distribution, and services							Producers, orchestras, and entertainers						
Returns with and without adjusted gross income, total	**7,477**	**7,626**	**117,160**	**120,104**	**9,809**	**110,295**	**22,944**	**103,243**	**104,470**	**872,088**	**1,311,931**	**239,154**	**1,072,777**	**203,948**
Returns with adjusted gross income, total	7,285	7,434	116,719	141,556	15,843	125,713	22,944	100,418	101,645	855,825	1,323,616	246,193	1,077,423	203,948
$1 under $5,000	1,514	1,663	12,563	4,251	—1,099	5,350	(*)	30,558	30,856	154,479	78,020	31,145	46,875	2,508
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	23,004	23,153	142,831	165,705	31,437	134,268	12,306
$10,000 under $20,000	2,805	2,805	25,463	41,012	16	40,996	5,003	30,464	30,635	185,992	435,192	48,272	386,920	47,457
$20,000 under $50,000	1,616	1,616	44,714	47,922	8,130	39,792	7,211	14,595	14,977	163,707	401,694	35,529	366,365	63,019
$50,000 under $100,000	202	202	(*)	11,454	1,495	9,959	(*)	1,318	1,318	70,392	87,714	28,856	58,858	21,235
$100,000 under $500,000	83	83	8,302	16,229	551	15,678	4,727	416	437	59,997	74,081	20,319	53,762	23,796
$500,000 under $1,000,000	7	7	3,501	4,772	1,865	2,907	1,698	40	42	25,864	26,712	14,033	12,679	10,616
$1,000,000 or more	4	4	160	8,395	—65	8,460	1,382	23	27	52,563	54,298	36,602	17,696	23,011
Returns with no adjusted gross income	192	192	(*)	—21,452	—6,034	—15,418	—	2,825	2,825	16,263	—11,685	—7,039	—4,646	—

Footnote at end of table

Individuals With Sole Proprietorship Businesses

Table 1.6—Adjusted Gross Income, Net Profit, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income Total	Adjusted gross income Net profit (less loss)	Adjusted gross income Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income Total	Adjusted gross income Net profit (less loss)	Adjusted gross income Other income or loss	Income tax after credits
	Services—Continued													
	Other amusement and recreation services							Offices of physicians						
Returns with and without adjusted gross income, total	**133,252**	**134,413**	**1,595,724**	**2,262,696**	**—121,546**	**2,384,242**	**439,454**	**146,392**	**146,083**	**7,604,011**	**8,775,766**	**4,505,321**	**2,270,447**	**1,653,556**
Returns with adjusted gross income, total	126,414	127,572	1,435,050	2,381,007	—47,608	2,428,615	439,454	145,734	147,425	7,769,465	6,799,082	4,482,450	2,306,632	1,653,556
$1 under $5,000	24,584	24,609	154,040	63,865	—27,718	91,583	1,574	2,267	2,267	27,768	7,383	11,467	—4,084	(*)
$5,000 under $10,000	28,254	28,625	209,280	209,929	—23,375	233,304	14,300	5,062	5,062	84,831	37,465	24,823	12,642	2,071
$10,000 under $20,000	42,790	42,995	410,949	621,602	3,672	617,930	65,751	20,656	20,866	322,912	324,298	142,003	182,295	37,318
$20,000 under $50,000	24,591	24,911	375,598	674,106	26,017	648,089	102,820	64,656	65,202	2,870,924	2,334,084	1,446,925	897,159	438,482
$50,000 under $100,000	4,223	4,389	158,727	287,829	6,444	281,385	73,522	45,574	46,345	3,524,432	3,030,153	2,147,375	882,778	800,588
$100,000 under $500,000	1,816	1,877	81,556	311,403	—19,262	330,665	103,353	7,484	7,647	1,135,730	1,028,903	707,363	321,540	363,802
$500,000 under $1,000,000	86	94	18,384	56,298	—7,635	63,933	19,158	28	29	13,996	18,048	8,112	9,934	8,047
$1,000,000 or more	70	72	26,516	155,975	—5,731	161,706	58,976	7	7	6,872	8,750	4,382	4,368	3,100
Returns with no adjusted gross income	6,838	6,841	160,674	—118,311	—73,938	—44,373	—	658	658	34,546	—23,314	12,871	—36,185	—
	Offices of dentists							Offices of chiropractors						
Returns with and without adjusted gross income, total	**82,514**	**82,630**	**4,829,446**	**2,561,698**	**2,231,633**	**350,283**	**502,599**	**15,753**	**15,915**	**438,446**	**273,862**	**225,067**	**48,615**	**39,430**
Returns with adjusted gross income, total	81,337	81,453	4,804,138	2,591,362	2,232,153	359,209	502,599	15,753	15,915	438,448	273,882	225,067	48,815	39,430
$1 under $5,000	3,245	3,245	34,894	9,539	7,241	2,298	(*)	2,777	2,777	22,893	9,021	6,779	2,242	(*)
$5,000 under $10,000	4,595	4,595	95,887	34,701	22,778	11,923	1,887	2,475	2,475	30,367	19,822	13,008	6,814	1,343
$10,000 under $20,000	15,396	15,396	428,589	232,855	171,227	61,628	23,215	5,319	5,319	120,562	80,885	59,745	21,140	8,950
$20,000 under $50,000	46,980	46,993	2,973,752	1,563,233	1,393,240	169,993	274,321	4,826	4,983	225,621	140,555	122,878	17,577	22,864
$50,000 under $100,000	10,403	10,500	1,136,545	656,557	569,285	87,272	169,201	348	353	37,581	21,775	21,554	221	5,280
$100,000 under $500,000	713	719	129,089	90,861	67,357	23,504	32,163	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	5	5	5,383	3,616	1,025	2,591	1,698	—	—	—	—	—	—	—
$1,000,000 or more								—	—	—	—	—	—	—
Returns with no adjusted gross income	1,177	1,177	25,310	—9,466	—520	—8,946	—	—	—	—	—	—	—	—
	Nursing and personal care facilities							Other medical and health services						
Returns with and without adjusted gross income, total	**13,242**	**13,513**	**635,307**	**142,920**	**59,635**	**83,285**	**21,677**	**39,932**	**40,744**	**539,055**	**909,226**	**275,629**	**833,597**	**156,742**
Returns with adjusted gross income, total	12,550	12,803	586,711	149,615	63,479	86,136	21,877	39,521	40,333	533,635	912,019	274,912	637,107	156,742
$1 under $5,000	4,154	4,154	47,548	9,346	5,290	3,056	(*)	4,334	4,334	15,596	11,344	5,479	5,865	226
$5,000 under $10,000	3,368	3,431	88,837	24,467	10,358	14,109	1,893	4,466	4,679	31,268	35,258	14,597	20,659	2,567
$10,000 under $20,000	3,236	3,258	126,358	46,660	14,740	31,920	4,326	11,862	12,075	102,603	180,022	50,931	129,091	21,350
$20,000 under $50,000	1,478	1,610	125,998	40,508	19,610	20,898	6,499	16,384	16,704	281,327	503,544	153,854	349,690	84,034
$50,000 under $100,000	206	226	99,815	13,257	6,748	6,509	3,625	2,248	2,308	81,179	144,487	43,131	101,356	36,144
$100,000 under $500,000	108	146	98,155	16,379	6,733	9,646	5,383	223	229	21,637	34,050	6,923	27,127	11,285
$500,000 under $1,000,000	—	—	—	—	—	—	—	4	4	5	3,316	—3	3,319	1,136
$1,000,000 or more	—	—	—	—	—	—	—							
Returns with no adjusted gross income	693	710	48,596	—6,695	—3,844	—2,851	—	(*)	(*)	(*)	(*)	(*)	(*)	—
	Legal services							Educational services						
Returns with and without adjusted gross income, total	**153,577**	**153,795**	**4,407,495**	**4,531,267**	**2,256,897**	**2,274,390**	**944,625**	**115,917**	**116,269**	**502,078**	**1,705,479**	**143,771**	**1,561,708**	**228,873**
Returns with adjusted gross income, total	151,010	151,220	4,339,834	4,611,558	2,235,211	2,376,347	944,825	114,364	114,736	496,292	1,715,246	145,303	1,569,943	228,873
$1 under $5,000	8,482	8,482	68,227	25,829	15,800	10,029	652	23,401	23,431	91,334	65,352	25,039	40,313	1,644
$5,000 under $10,000	14,153	14,153	187,461	111,740	68,557	43,183	8,324	18,382	18,539	79,426	138,929	25,848	113,081	9,924
$10,000 under $20,000	39,076	39,076	574,015	605,781	232,714	373,067	67,178	44,441	44,523	184,569	652,101	42,659	609,442	68,272
$20,000 under $50,000	69,180	69,296	1,993,576	2,180,234	1,052,432	1,127,802	363,161	26,536	26,579	127,704	744,447	48,841	695,606	116,733
$50,000 under $100,000	16,639	16,726	1,061,564	1,117,182	613,503	503,679	296,939	1,465	1,525	8,692	92,082	2,014	90,068	23,627
$100,000 under $500,000	3,408	3,425	427,721	515,830	236,137	279,693	182,945	135	135	4,539	18,337	904	17,433	6,777
$500,000 under $1,000,000	47	47	19,512	30,933	10,101	20,832	14,003	4	4	28	3,998	—2	4,000	1,896
$1,000,000 or more	15	15	7,758	24,029	5,967	18,062	11,723							
Returns with no adjusted gross income	2,567	2,575	67,661	—80,271	21,686	—101,957	—	1,553	1,553	5,786	—9,767	—1,532	—8,235	—

Footnote at end of table

Individuals With Sole Proprietorship Businesses

Table 1.6—Adjusted Gross Income, Net Profit, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Services—Continued													
	Engineering and architectural services							Certified public accountants						
Returns with and without adjusted gross income, total	**78,718**	**78,721**	**1,543,901**	**1,584,255**	**510,754**	**1,073,501**	**279,996**	**25,988**	**25,991**	**584,095**	**719,570**	**274,824**	**444,748**	**132,194**
Returns with adjusted gross income, total	77,017	77,017	1,486,183	1,666,604	510,034	1,156,570	279,996	25,550	25,553	559,735	727,272	275,779	451,493	132,194
$1 under $5,000	6,019	6,019	39,318	17,799	1,843	15,956	283	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	8,358	8,358	76,894	58,687	24,421	44,266	4,796	1,648	1,648	16,107	12,551	6,691	5,860	(*)
$10,000 under $20,000	28,440	28,440	339,798	430,655	111,222	319,433	47,153	5,271	5,271	52,504	97,036	23,203	73,833	10,064
$20,000 under $50,000	30,606	30,606	635,191	848,888	234,694	613,994	132,516	14,729	14,729	317,085	454,651	167,179	287,472	75,918
$50,000 under $100,000	2,967	2,967	268,554	195,421	93,195	102,226	53,405	1,906	1,906	140,873	123,540	61,587	61,953	32,679
$100,000 under $500,000	616	616	117,382	95,015	39,952	55,063	37,038							
$500,000 under $1,000,000	7	7	5,821	4,576	3,334	1,242	1,878	262	265	30,353	36,942	15,857	21,285	12,810
$1,000,000 or more	4	4	3,435	5,563	1,173	4,390	2,927	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,701	1,704	57,618	−82,349	720	−83,069	—	(*)	(*)	(*)	(*)	(*)	(*)	—
	Other accounting, auditing, and bookkeeping services							Other services						
Returns with and without adjusted gross income, total	**120,478**	**121,236**	**917,865**	**1,992,052**	**423,285**	**1,568,767**	**282,251**	**158,560**	**161,611**	**919,892**	**3,038,048**	**336,751**	**2,701,297**	**546,268**
Returns with adjusted gross income, total	119,195	119,953	907,951	2,002,512	421,768	1,580,744	282,251	155,125	158,175	890,129	3,069,432	340,913	2,728,519	546,268
$1 under $5,000	12,983	13,129	62,489	38,499	17,574	20,925	613	28,255	28,701	84,319	75,329	12,160	63,169	2,114
$5,000 under $10,000	21,850	22,148	115,307	166,086	44,061	122,025	11,423	24,484	24,484	80,381	181,322	19,090	162,232	13,783
$10,000 under $20,000	49,906	49,906	270,478	752,029	133,415	618,614	64,193	45,589	47,613	189,468	685,131	59,479	625,652	79,717
$20,000 under $50,000	32,574	32,888	398,053	912,526	195,037	717,491	147,559	47,810	49,125	349,944	1,393,382	133,217	1,260,165	230,881
$50,000 under $100,000	1,676	1,676	50,423	104,122	28,660	77,462	28,096	6,493	6,701	110,014	435,205	63,494	371,711	112,563
$100,000 under $500,000	201	201	10,896	25,622	4,924	20,698	8,929	1,443	1,498	60,055	236,882	41,137	195,745	78,608
$500,000 under $1,000,000	5	5	905	3,626	97	3,529	1,438	36	37	10,142	24,939	7,729	17,210	10,825
$1,000,000 or more	—	—	—	—	—	—	—	15	16	5,806	37,242	4,907	32,635	17,577
Returns with no adjusted gross income	1,283	1,283	9,914	−10,460	1,517	−11,977	—	3,435	3,436	29,763	−31,384	−4,162	−27,222	—
	Nature of business not allocable													
Returns with and without adjusted gross income, total	**80,225**	**80,665**	**1,087,848**	**1,016,863**	**204,920**	**811,943**	**147,343**							
Returns with adjusted gross income, total	78,224	78,661	1,055,233	1,042,020	219,217	822,803	147,343							
$1 under $5,000	19,292	19,292	148,246	51,685	18,319	33,366	1,140							
$5,000 under $10,000	22,838	23,199	251,121	168,710	51,243	117,467	11,177							
$10,000 under $20,000	21,930	21,930	280,558	318,206	64,451	253,755	32,345							
$20,000 under $50,000	12,501	12,577	291,372	341,081	62,574	278,507	53,143							
$50,000 under $100,000	1,320	1,320	55,160	91,040	13,633	77,407	23,114							
$100,000 under $500,000	326	326	23,604	55,412	7,217	48,195	20,663							
$500,000 under $1,000,000	14	14	4,230	9,433	1,046	8,387	4,007							
$1,000,000 or more	3	3	942	8,453	734	5,719	1,754							
Returns with no adjusted gross income	2,001	2,004	32,615	−25,157	−14,297	−10,860	—							

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Because of the small number of sample returns, data are not shown separately for all industries, however, they are included in the appropriate totals.

Table 1.7—Farm Proprietorships: Selected Items by Farm Industry

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Number of farms	Farm business receipts	Agricultural program payments		Commodity credit loans		Patronage dividends		Conservation expenses		Land clearing expenses		Net profit (less loss)
			Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Farms, total	**3,178,156**	**63,370,102**	**383,009**	**396,513**	**11,717**	**16,614**	**626,172**	**463,767**	**129,056**	**85,842**	**71,825**	**62,050**	**8,656,817**
Field crop	1,388,191	30,013,177	175,027	213,597	5,194	11,855	512,349	325,332	82,777	54,551	32,844	33,328	7,879,594
Fruit, tree nut, and vegetable	166,230	3,806,422	6,822	9,023	(*)	(*)	29,281	30,876	2,013	1,869	2,273	2,413	820,759
Horticultural specialty	22,356	436,197	(*)	(*)	(*)	(*)	902	96	(*)	(*)	(*)	(*)	21,641
Livestock	1,321,283	28,041,996	171,011	151,137	3,837	2,989	365,994	130,967	33,381	30,567	27,430	22,585	−1,165,957
Animal specialty	74,724	495,524	369	252	—	—	2,541	718	1,045	163	1,995	405	−138,893
Farms not allocable	203,372	606,686	27,906	22,225	(*)	(*)	15,105	5,878	9,663	8,304	7,185	3,938	−157,527
Farms, operators only, total	**2,807,980**	**59,737,383**	**358,928**	**378,889**	**9,702**	**14,638**	**626,994**	**468,812**	**114,941**	**78,458**	**64,612**	**56,985**	**5,008,809**
Field crop	1,084,329	26,962,419	152,640	198,450	3,340	10,088	427,425	303,273	50,296	38,664	27,446	31,064	6,042,448
Fruit, tree nut, and vegetable	160,841	3,711,863	5,064	8,069	(*)	(*)	26,743	29,148	1,724	1,785	2,271	2,409	568,293
Horticultural specialty	22,040	434,313	(*)	(*)	(*)	(*)	902	96	(*)	(*)	(*)	(*)	20,308
Livestock	1,302,496	27,733,248	189,568	150,166	3,755	2,906	359,130	129,722	52,256	29,539	26,996	22,292	−1,222,175
Animal specialty	73,351	494,847	369	252	—	—	2,541	718	1,045	163	1,995	405	−138,603
Farms not allocable	164,923	430,693	26,243	19,881	(*)	(*)	11,953	5,455	9,361	7,940	5,918	3,514	−251,492
Farms, landlords only, total	**370,176**	**3,632,719**	**28,081**	**18,624**	**2,015**	**1,975**	**67,478**	**25,355**	**14,215**	**17,483**	**7,213**	**2,985**	**1,650,808**
Field crop	303,862	3,050,758	22,187	15,147	1,854	1,567	94,924	22,059	12,481	15,867	5,398	2,264	1,637,146
Fruit, tree nut, and vegetable	7,389	94,559	758	954	(*)	(*)	2,538	1,728	(*)	(*)	(*)	(*)	52,466
Horticultural specialty	(*)	(*)	(*)	(*)	—	—	—	—	—	—	—	—	(*)
Livestock	18,787	308,748	1,443	971	(*)	(*)	8,664	1,145	1,123	1,028	(*)	(*)	66,218
Animal specialty	(*)	(*)	—	—	—	—	—	—	—	—	—	—	(*)
Farms not allocable	38,449	175,893	1,663	2,534	(*)	(*)	3,152	423	322	384	1,379	424	93,935

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Section 2 Partnerships

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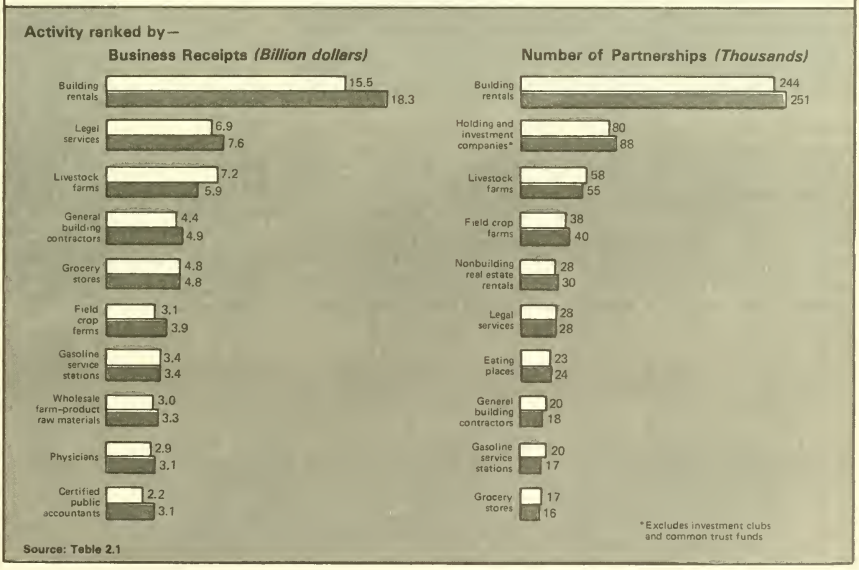
The statistics in the partnership section of this report are estimates derived from a stratified sample, selected before audit, of partnership returns of income filed for the 1974 income year. The 1974 income year was defined to include accounting periods which ended July 1974 through July 1975. About 1.1 million partnership returns were filed for this period.

The statistics in this section cover partnerships, joint ventures, syndicates, groups, pools, and most other associations of two or more

Chart 2A

Partnerships

Ten leading partnership activities for 1974 compared with 1973

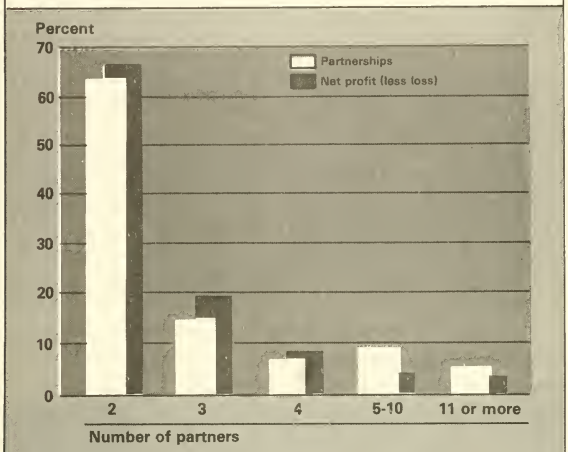


Source: Table 2.1

Chart 2B

Partnerships

Percent distribution of number of partnerships and amount of net profit (less loss) by number of partners



Source: Table 2.7

persons organized for profit that were not specifically classified by the Internal Revenue Code as corporations. Partnerships were not taxable as such; the partners, who could be individuals, estates, trusts, partnerships, or corporations, reported their share of the partnership's taxable income (or loss) on their individual (corporation or other type) income tax return.

Not all partnership business activity is represented in these statistics. If there were special agreements among the partners to allocate certain of the income or expenses in ways not proportionate to their share interests, these income or expense items were not reported as a part of the partnership's income statement. They were reportable only on the partners' returns (although not always identifiable as such) and thus are not included here. In addition, the parties involved in joint production, extraction, investment, or use agreements that did not involve selling services or property produced or extracted could elect, under Code section 761, not to be considered as partnerships. The partners in such an agreement reported their share of the business income and deductions on their own returns, and no return was filed for the group. The actual extent of these business activities is not known; however, for petroleum exploration and production it is believed to be significant.

The partnership profit data in this report are not comparable to the income from partnerships in the *Statistics of Income, Individual Income Tax Returns* report principally because (1) the income year of the partnership does not always coincide with the income year of the partners, (2) not all partners are individuals, and (3) the partnership income reported on Form 1040 can include salaries and interest paid to partners in addition to net profit.

Chart 2A shows a ranking of the ten leading partnership activities by business receipts and number of partnerships for 1974 and compares the actual values for 1973 and 1974. Chart 2B shows a distribution of the number of partnerships and the amount of net profit (less loss) by number of partners.

Industrial Activity by State

Tables 2.4 and 2.5 present selected data classified by industry and by the State where the return was filed. These data may serve as estimates of partnership business activity within a State, even though the business is not necessarily operated in the State where the return was filed. If the partners lived in a different State, for example, the return might have been filed in that State; and, of course, a few partnerships were operated across State lines. However, it was assumed that most partnerships conducted all their business activity in the same State where they filed their returns.

The sample of partnership returns was designed to yield national rather than State statistics, so reliable State estimates were not possible for many industry classes. For the less populated States shown in table 2.5, it was possible to show only a few broad industry groupings. Since separate weighting factors for the State data were computed by Internal Revenue district to increase the reliability of the State estimates, the United States totals differ slightly from totals in other tables.

Table 2.1—Partners, Receipts, Selected Deductions, and Net Profit, by Industry

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Partnerships with and without net profit: Number of— Partnerships	Partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (percent)[1]: Number of— Partnerships	Partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All industries	1,062,268	4,620,489	137,155,870	8,628,601	5,273,167	11,152,210	15,804,080	8,864,873	0.2	1.6	0.4	0.7	0.8	0.7	0.7	0.8	1.4
All nonfarm industries	952,655	4,298,129	125,936,783	7,822,781	5,032,926	10,622,648	14,973,452	7,849,816	0.3	1.9	0.4	0.7	0.8	0.7	0.7	0.8	1.5
Agriculture, forestry, and fishing	122,625	354,892	12,521,257	875,884	264,889	554,830	1,023,997	1,184,192	2.1	4.0	3.1	3.0	3.4	3.6	4.6	3.9	4.1
Farms, total	109,613	322,360	11,219,087	805,910	240,241	529,562	830,628	1,015,057	2.2	4.3	3.4	3.2	3.7	3.8	5.4	4.2	4.2
Field crop	39,910	103,651	3,942,927	306,244	88,587	152,415	307,613	977,736	3.9	4.0	5.2	5.4	5.8	6.0	9.8	5.9	8.6
Fruit, tree nut, and vegetable	10,470	45,028	1,137,784	101,834	48,927	73,975	226,047	72,849	6.9	7.8	9.1	11.2	9.3	10.3	11.3	12.3	8.5
Horticultural specialty	1,619	4,648	186,704	7,928	5,281	2,397	42,549	22,119	19.3	23.0	24.0	24.8	24.0	25.0	29.7	25.1	39.3
Livestock	54,862	164,816	5,887,807	385,426	96,268	297,784	248,077	—69,689	3.3	7.8	5.1	4.4	5.8	5.4	6.7	6.7	5.7
Animal specialty	1,617	3,761	52,666	3,740	726	1,886	2,757	11,918	20.2	20.7	24.9	23.4	29.5	23.3	37.8	48.2	31.0
Farms not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services	9,394	23,716	1,089,723	47,373	19,257	16,514	150,170	153,502	8.0	8.7	6.9	9.6	9.1	11.0	9.6	10.1	14.3
Veterinary service	1,438	3,431	224,667	4,698	4,267	2,807	35,947	67,865	18.4	18.5	15.9	22.6	16.4	29.2	16.1	16.9	36.8
Animal services, except veterinary	1,467	3,545	55,705	4,855	1,053	1,734	6,553	2,129	20.8	21.0	21.9	34.4	35.3	25.1	42.5	44.0	34.2
Landscape and horticultural services	3,482	6,210	208,956	12,598	5,710	2,841	41,966	39,248	13.8	15.6	16.7	19.6	18.8	27.4	21.9	21.2	38.8
Other agricultural services	3,007	8,470	600,395	25,222	8,227	9,132	65,704	44,260	13.7	15.1	9.2	13.0	13.8	14.8	13.9	16.7	15.8
Forestry	2,442	6,134	138,787	14,450	3,877	5,168	26,029	9,261	16.2	16.0	17.6	28.6	21.5	25.9	20.9	25.1	26.5
Fishing, hunting, and trapping	1,176	2,682	73,660	8,251	1,514	3,586	17,170	6,372	22.8	21.3	21.2	23.8	22.5	28.1	24.8	27.7	26.3
Mining	14,053	193,149	2,592,489	203,764	106,402	76,435	226,586	—42,665	6.1	10.6	2.5	3.3	3.8	3.8	4.8	3.1	9.0
Metal mining	492	1,291	163,006	23,326	9,619	8,432	20,017	—77,328	33.3	32.2	1.5	1.1	5.5	5.4	17.4	(*)	13.7
Coal mining	689	2,051	908,595	41,734	17,083	4,576	77,245	249,888	16.8	16.1	4.9	5.8	8.0	9.8	6.0	7.4	11.3
Oil and gas extraction	12,261	187,651	2,232,654	118,930	73,155	61,122	86,755	—271,142	6.7	10.9	3.3	4.8	5.0	4.6	8.5	3.7	9.8
Nonmetallic minerals except fuels	611	2,156	288,234	19,774	6,545	4,255	44,569	55,917	22.5	22.9	9.1	14.8	16.6	12.1	12.5	6.8	41.6
Construction	63,096	140,178	11,436,167	222,861	173,250	236,412	1,720,052	856,145	3.0	3.0	1.6	3.6	2.8	3.6	2.5	2.8	4.8
General building contractors and operative builders	19,229	44,938	5,503,993	54,191	63,884	194,773	526,932	178,764	5.1	5.1	2.2	6.3	4.6	4.3	4.5	4.0	7.0
General building contractors	18,017	41,082	4,887,064	43,537	51,098	102,531	504,963	219,644	5.4	5.4	2.4	6.8	5.2	4.7	4.6	4.3	9.7
Operative builders	1,212	3,856	706,929	10,654	12,786	92,242	21,949	—40,880	14.5	12.4	6.0	15.6	9.1	7.4	20.8	10.8	9.1
Heavy construction contractors	3,764	8,432	2,181,009	76,413	28,063	16,452	375,888	112,951	11.7	11.4	3.0	6.2	5.5	7.9	3.9	5.5	6.9
Highway and street construction	1,320	3,053	758,162	27,880	12,835	7,877	123,467	28,985	19.6	19.6	5.8	12.3	7.8	9.9	7.2	9.7	22.9
Heavy construction except highway	2,444	5,379	1,422,847	48,533	15,226	8,575	252,421	83,966	14.5	13.9	3.4	6.8	7.7	12.1	4.5	6.5	5.7
Special trade contractors	39,888	86,307	3,650,734	91,473	81,096	25,157	815,761	560,854	3.9	4.0	3.3	6.0	4.4	6.7	4.1	4.7	11.9
Plumbing, heating, and air conditioning	5,332	11,534	658,605	10,226	12,727	3,735	115,756	87,384	10.6	10.7	7.6	12.0	8.7	13.6	8.9	11.0	30.4
Painting, paper hanging, and decorating	5,208	10,826	203,180	4,014	4,782	754	53,682	53,691	11.4	11.5	13.6	16.9	18.1	27.4	17.2	14.7	37.4
Electrical work	2,685	5,502	398,703	4,009	6,930	955	107,579	55,256	15.0	14.7	8.7	14.4	13.7	17.9	7.2	11.1	49.9
Masonry, stonework, tile setting, and plastering	5,919	12,769	437,099	9,090	11,701	2,615	137,083	89,098	10.3	10.5	9.7	11.6	11.8	14.9	10.8	13.5	34.4
Carpentering and flooring	4,794	10,459	330,642	4,490	6,247	1,764	62,222	56,120	11.6	11.9	12.0	14.9	15.1	21.1	15.3	14.9	46.6
Roofing and sheet metal work	2,173	5,076	233,750	3,802	4,441	1,238	50,666	38,037	17.0	17.5	12.6	17.0	16.0	15.0	15.2	19.0	41.7
Concrete work	2,778	5,738	356,826	10,454	10,871	3,354	109,409	35,034	15.2	15.2	12.0	18.6	11.2	27.3	13.2	18.0	15.6
Water well drilling	553	1,235	93,056	6,045	1,665	832	13,060	12,101	29.7	29.8	23.2	31.1	24.9	32.3	29.1	24.9	68.7
Miscellaneous special trade contractors	10,445	23,168	878,673	39,343	21,722	9,809	166,304	134,133	7.8	7.9	6.8	11.0	9.8	11.5	9.4	10.0	22.9
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	30,620	60,726	7,554,730	239,661	142,206	100,072	1,156,022	574,347	4.3	5.6	2.0	2.5	3.5	2.5	3.0	2.8	8.4
Food and kindred products	1,867	7,002	1,431,521	17,601	18,858	8,402	124,050	57,031	15.2	14.4	3.5	6.8	17.7	8.3	5.6	6.2	22.9
Textile mill products	530	1,462	172,807	6,674	3,426	1,297	35,008	6,191	31.8	33.3	10.1	3.4	16.7	13.0	19.2	27.1	10.7
Apparel and other textile products	1,162	2,645	137,594	3,143	8,590	3,375	111,090	16,806	20.7	20.2	8.2	13.0	12.9	10.4	10.9	12.8	20.4
Lumber and wood products, except furniture	5,076	15,024	1,186,487	57,419	24,350	22,841	170,519	1,864	10.6	16.3	5.0	7.3	6.2	6.3	5.9	10.2	31.1
Furniture and fixtures	1,814	4,074	225,071	4,052	6,089	2,533	42,825	25,746	18.6	19.2	15.3	16.9	19.0	34.6	14.9	21.8	25.0
Printing, publishing, and allied industries	6,152	14,588	719,001	16,710	17,891	7,307	178,526	103,326	10.2	9.9	8.3	11.2	9.3	14.7	10.0	9.2	58.7
Chemicals and allied products	606	1,321	828,182	62,220	7,457	9,332	38,562	145,694	31.1	31.0	3.2	0.8	5.1	3.6	6.3	2.9	0.8
Leather and leather products	320	668	42,966	563	(*)	(*)	(*)	7,017	44.4	42.7	34.2	73.0	(*)	(*)	(*)	(*)	(*)
Stone, clay, and glass products	1,098	2,396	214,390	12,273	6,736	4,804	40,183	15,128	21.9	20.3	12.8	15.5	15.5	13.8	13.6	15.6	22.1
Primary metal industries	638	1,677	382,792	9,354	6,762	4,217	37,289	63,527	29.7	28.5	6.7	4.9	12.4	3.2	16.8	7.4	—
Fabricated metal products	2,707	6,855	534,265	12,290	10,742	4,367	103,644	78,875	14.5	14.4	8.4	6.4	8.9	11.8	9.2	10.9	9.3
Machinery, except electrical	2,493	5,315	422,419	10,743	9,312	3,382	91,614	63,898	15.4	14.9	9.4	13.4	11.5	16.3	10.1	13.7	32.1
Electrical and electronic equipment	1,044	2,502	93,888	3,235	2,050	1,152	31,334	18,149	24.6	25.0	14.6	31.0	15.6	15.0	15.9	25.7	13.2
Transportation equipment	671	1,471	90,766	4,656	2,308	20,893	15,327	—17,300	30.0	29.5	16.2	7.0	24.7	1.1	20.0	24.5	6.8
Other manufacturing industries	4,452	13,726	870,981	18,528	16,916	6,028	127,683	24,693	11.6	22.1	8.2	12.0	8.5	11.2	12.2	9.0	3.7
Manufacturing not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 2.1—Partners, Receipts, Selected Deductions, and Net Profit, by Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Partnerships with and without net profit: Number of—Partnerships	Partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (percent)[2]: Number of—Partnerships	Partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Transportation, communication, electric, gas and sanitary services	14,331	37,785	2,099,483	270,358	78,881	90,712	324,686	7,336	6.4	7.6	3.9	3.2	4.7	4.6	6.4	7.9	4.7
Local and interurban passenger transit	776	1,772	48,160	4,197	1,637	590	10,260	12,456	29.0	28.4	35.7	43.4	37.1	41.6	38.9	44.9	70.7
Taxicabs	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other passenger transportation	473	1,046	39,406	(*)	1,244	(*)	(*)	11,178	36.9	36.7	42.7	(*)	47.0	(*)	(*)	50.6	(*)
Trucking and warehousing	8,746	20,034	999,866	70,761	40,158	18,295	173,021	66,490	8.3	8.3	6.4	9.0	7.8	13.6	9.0	10.4	25.0
Trucking, local and long distance	8,175	18,513	639,193	66,485	38,948	14,846	150,185	77,986	8.7	8.8	7.1	9.4	8.3	12.1	9.9	11.4	29.3
Public warehousing and trucking terminals	571	1,521	160,673	4,276	3,210	3,449	22,832	9,404	28.8	25.3	13.9	22.8	21.3	49.8	20.5	25.0	45.0
Water transportation	820	2,989	229,690	47,018	3,633	25,759	34,059	17,301	25.0	22.2	11.2	4.6	12.5	5.0	24.4	18.2	9.5
Air transportation	317	773	50,125	23,148	1,683	6,897	6,789	—18,304	39.9	39.2	26.7	4.7	48.6	11.1	42.7	(*)	8.2
Transportation services	1,084	2,778	146,022	64,243	9,477	20,007	33,153	—27,066	21.1	19.3	5.9	5.0	8.4	7.7	19.9	25.7	4.7
Passenger transportation arrangement	519	1,054	195,211	852	894	526	11,215	3,109	31.1	30.7	11.6	39.6	21.2	36.3	19.3	16.5	21.7
Freight transportation arrangement	68	157	37,369	698	(*)	(*)	(*)	3,041	35.0	37.7	22.2	68.1	(*)	(*)	(*)	(*)	(*)
Other transportation services	437	1,567	265,442	62,693	2,954	13,461	17,859	—33,216	32.4	26.9	6.3	5.1	26.9	7.8	32.8	40.8	3.8
Communication	595	2,274	105,206	18,033	5,210	8,678	34,985	—18,775	27.9	24.6	11.9	19.2	16.2	27.6	13.5	21.2	26.3
Electric, gas, and sanitary services	1,992	7,145	168,394	42,958	17,063	10,485	32,419	—44,766	17.6	28.7	14.7	4.8	6.3	7.0	17.4	24.3	3.0
Wholesale and retail trade	195,583	451,199	43,577,910	428,138	594,218	262,617	3,678,877	2,835,682	1.5	1.8	0.8	1.8	1.6	2.1	1.4	1.5	4.9
Wholesale trade	28,103	72,561	15,985,092	106,306	146,950	72,432	700,861	958,247	3.9	4.4	1.2	2.9	2.8	3.5	2.4	2.6	10.0
Motor vehicles and automotive equipment	1,965	4,804	545,654	3,800	9,952	2,555	43,830	52,245	15.3	14.0	8.8	11.4	11.3	13.3	9.9	14.0	45.0
Lumber and construction materials	907	2,764	638,152	7,639	4,486	3,786	36,252	26,450	20.1	20.5	6.8	11.3	9.4	9.7	10.1	11.0	36.7
Electrical goods	831	1,882	227,352	1,394	2,881	1,048	22,325	11,651	25.9	24.9	12.1	21.3	18.8	21.5	11.6	18.8	54.8
Hardware, plumbing, and heating equipment	722	1,860	297,582	2,202	3,606	1,914	23,128	28,400	23.0	22.6	10.3	15.2	14.8	15.5	12.6	13.4	57.5
Farm machinery and equipment	1,798	3,933	927,673	8,633	8,068	4,648	49,431	74,190	12.9	13.1	6.4	10.1	11.1	11.3	7.3	7.6	44.9
Other machinery, equipment and supplies	2,404	6,762	732,543	8,378	8,160	5,570	52,369	71,682	14.5	17.3	7.5	15.3	9.4	11.6	9.7	9.3	39.7
Other durable goods	5,124	12,564	2,382,334	17,965	24,025	10,674	107,496	220,589	10.0	10.4	3.0	7.3	5.5	6.6	6.4	5.6	18.9
Drugs, chemicals, and allied products	893	2,135	210,508	1,464	3,346	759	12,871	21,312	26.4	27.4	11.6	11.9	29.8	12.0	15.1	30.0	50.7
Apparel, piece goods, and notions	752	1,923	362,721	907	2,731	1,680	20,539	25,448	22.0	19.8	8.6	15.3	13.5	10.4	18.7	11.9	52.8
Groceries and related products	3,196	7,993	2,989,976	14,102	17,030	7,204	130,986	134,059	10.5	9.7	2.7	5.3	6.8	5.8	5.8	7.6	25.9
Farm-product raw materials	2,260	5,841	3,289,756	15,625	9,526	19,166	61,860	77,763	12.7	12.8	2.3	8.1	7.5	8.6	8.8	12.8	23.7
Alcoholic beverages	624	3,317	4,120,129	3,096	16,790	3,332	30,434	16,189	21.8	41.3	5.9	15.2	5.3	34.5	7.7	11.9	50.4
Other nondurable goods	5,978	15,696	2,691,620	20,569	38,938	8,943	107,038	186,968	8.7	9.6	3.4	6.3	7.6	6.3	6.2	5.6	24.7
Wholesalers not allocable	489	1,067	65,092	532	407	(*)	(*)	11,311	35.8	35.4	27.6	35.9	34.6	(*)	(*)	32.7	(*)
Retail trade	167,091	377,994	27,567,162	319,414	546,996	190,132	2,977,394	1,874,099	1.7	1.7	1.2	2.2	1.9	2.6	1.7	1.8	5.7
Building materials, hardware, garden supply, and mobile home dealers	8,715	20,643	1,913,716	23,893	40,101	20,530	141,865	135,135	7.4	7.3	4.6	7.4	7.1	9.0	5.6	6.6	18.5
Building materials and supply stores	2,575	6,520	638,959	10,300	18,121	6,982	64,005	64,521	12.5	12.5	7.0	11.1	11.8	12.7	7.3	9.1	28.0
Hardware stores	2,999	6,598	613,843	5,783	14,453	3,577	49,367	55,735	12.4	12.2	8.5	15.8	10.7	13.2	10.3	12.4	37.4
Retail nurseries and garden supply stores	2,145	4,744	173,933	3,877	5,343	1,190	18,242	14,089	17.3	17.3	14.7	20.1	22.3	24.6	23.6	19.3	40.2
Mobile home dealers	999	2,381	286,981	3,923	3,984	8,781	10,251	790	18.5	19.2	11.5	16.0	16.8	17.4	14.3	15.0	31.2
General merchandise stores	4,871	11,836	1,008,264	10,112	16,320	5,528	87,531	67,538	10.5	10.2	7.6	8.9	13.1	11.6	10.1	10.1	43.3
Variety stores	1,307	3,364	161,125	1,877	2,233	735	13,103	12,057	21.2	20.7	19.2	19.9	20.0	27.2	23.1	25.4	45.5
Other general merchandise stores	3,564	8,472	847,139	8,235	14,087	4,793	74,428	55,481	12.1	11.7	8.3	9.9	14.9	12.7	11.2	11.0	50.0
Food stores	24,331	53,627	5,918,502	50,655	87,802	16,832	369,439	304,462	4.5	4.5	2.7	4.9	4.2	6.2	4.0	4.3	14.8
Grocery stores	16,479	36,260	4,755,288	36,654	67,709	15,727	260,011	209,762	5.3	5.3	3.1	5.5	4.7	7.0	3.6	4.6	17.5
Meat and fish markets and freezer provisioners	2,689	6,404	594,208	5,463	7,807	1,187	37,760	51,358	13.4	13.5	9.2	16.1	15.6	18.1	18.4	13.9	44.5
Fruit stores and vegetable markets	665	1,428	115,490	965	2,018	356	9,459	5,978	28.7	29.0	16.4	31.6	24.5	50.9	41.3	19.7	57.4
Candy, nut, and confectionery stores	1,025	2,295	77,473	1,123	1,597	190	7,796	8,881	25.1	25.9	26.1	32.7	32.5	35.4	30.8	30.3	87.8
Retail bakeries	1,831	3,973	180,173	3,627	5,412	466	38,754	15,009	18.6	18.7	17.0	25.1	19.5	27.6	18.8	22.6	63.8
Other food stores	1,442	3,267	195,870	2,623	3,258	906	15,697	13,474	19.9	20.4	14.1	20.7	18.2	23.1	17.7	19.7	43.5
Automotive dealers and service stations	29,199	62,550	7,072,190	47,847	109,516	46,896	385,383	416,681	4.0	3.9	2.4	4.2	4.6	4.2	2.9	3.8	13.1
New and used car dealers	3,367	7,687	2,230,149	10,389	18,620	24,927	127,893	57,463	9.7	9.0	3.6	7.1	5.6	4.6	4.3	8.8	15.5
Used car dealers	2,797	5,732	435,404	1,698	4,210	3,389	14,543	19,690	14.1	14.1	11.0	21.0	16.6	23.1	15.9	14.3	28.8
Auto and home supply stores	3,464	8,144	631,555	6,690	11,225	4,380	58,993	51,271	11.6	11.9	8.1	10.4	9.1	18.5	9.4	10.7	35.8
Gasoline service stations	17,190	35,884	3,443,012	25,709	70,748	8,530	163,627	272,810	5.3	5.2	3.8	6.3	6.7	10.1	4.5	5.0	19.6
Other aircraft, marine, and automotive dealers	2,361	5,043	332,070	3,361	4,713	5,670	19,321	15,447	14.9	15.2	11.4	14.7	15.4	13.2	15.4	21.3	38.5
Apparel and accessory stores	13,162	30,657	1,467,683	15,140	27,785	7,720	144,499	139,310	6.7	6.7	5.9	16.7	7.4	13.7	6.7	7.7	16.8
Men's and boys' clothing and furnishings stores	1,750	4,138	290,949	2,467	5,412	1,545	31,420	25,395	17.1	17.2	12.7	16.6	14.0	22.5	13.8	17.7	43.7
Women's ready-to-wear stores	3,611	8,262	338,001	3,462	6,649	2,660	30,853	30,004	13.1	13.3	12.4	17.6	14.5	31.6	13.2	16.7	29.6
Women's accessory and specialty stores	691	1,467	27,856	348	950	(*)	2,326	4,394	31.0	31.2	32.1	44.7	42.3	(*)	33.7	31.6	83.2
Family clothing stores	2,069	4,689	231,769	4,169	3,911	972	22,637	18,370	16.9	16.7	16.1	56.3	18.1	31.2	18.9	17.9	35.1
Shoe stores	2,322	5,944	262,473	2,127	5,116	1,322	29,963	28,350	16.0	16.4	14.5	17.4	17.3	27.0	16.3	16.7	39.0
Furriers and fur shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other apparel and accessory stores	2,468	5,540	285,052	2,320	5,560	857	28,973	30,943	15.5	15.3	13.1	17.6	20.7	28.3	15.3	15.3	36.5

Footnotes at end of table

Table 2.1—Partners, Receipts, Selected Deductions, and Net Profit, by Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Partnerships with and without net profit: Number of— Partnerships	Partners	Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (percent)[1]: Number of— Partnerships	Partners	Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Wholesale and retail trade—Continued																	
Retail trade—Continued																	
Furniture and home furnishings stores:																	
Furniture stores	10,951	24,835	1,714,457	16,208	33,041	12,500	151,571	144,571	8.9	6.9	5.5	6.4	6.5	8.9	8.0	8.7	17.6
Home furnishings except appliances	4,268	10,135	860,433	7,763	17,864	6,808	77,145	85,516	10.5	10.7	8.5	8.3	8.7	11.2	7.7	9.7	25.7
Household appliance stores	3,289	7,190	297,100	3,158	5,116	2,178	33,327	22,796	13.7	13.7	11.5	14.4	14.9	30.8	16.5	14.9	29.2
Radio television and music stores	1,226	2,744	251,643	2,627	4,863	1,396	20,486	22,224	19.4	18.5	13.7	19.2	21.5	19.5	16.9	16.6	63.9
	2,168	4,766	285,281	2,660	5,198	2,117	20,613	14,035	15.9	15.8	11.0	17.0	14.6	16.4	12.8	13.6	35.9
Eating and drinking places	34,750	80,775	3,596,071	90,654	141,183	44,003	899,836	268,239	4.1	4.3	3.6	4.7	4.4	7.4	4.1	5.1	13.4
Eating places	24,039	58,016	2,834,942	67,882	107,334	31,127	588,191	197,868	4.9	5.1	4.0	5.2	4.8	8.6	4.4	5.7	15.4
Drinking places	10,711	22,759	761,129	22,772	33,849	12,876	110,645	70,271	7.9	7.9	8.7	10.5	10.0	14.5	10.8	11.2	26.5
Miscellaneous retail stores	41,021	92,897	4,876,194	64,896	91,243	34,106	397,209	398,363	3.7	3.8	2.8	5.0	4.2	5.7	3.9	4.4	10.5
Drug stores and proprietary stores	3,036	7,010	763,221	5,433	13,459	2,651	83,210	73,525	10.5	10.1	7.0	9.9	10.4	14.8	7.8	10.7	32.9
Liquor stores	4,367	9,804	914,785	9,708	18,549	6,769	46,587	84,414	10.0	10.0	7.3	13.4	9.6	17.0	10.8	10.8	22.4
Used merchandise stores	3,309	7,173	161,613	2,587	3,137	2,749	13,808	20,915	14.1	14.3	14.8	21.1	23.7	25.1	24.2	21.0	34.8
Sporting goods and bicycle shops	2,585	5,401	241,110	2,053	4,221	2,415	14,882	9,868	15.2	14.7	13.3	18.0	21.4	23.3	17.4	26.7	38.2
Book stores	763	1,890	57,005	562	881	574	5,564	3,745	28.2	26.8	25.2	30.4	28.6	31.8	37.3	27.4	86.8
Stationery stores	530	1,160	88,172	796	1,533	633	10,342	8,203	33.1	33.2	26.2	34.9	34.7	32.9	30.6	27.7	(*)
Jewelry stores	1,820	4,027	232,284	2,284	4,337	1,748	22,115	28,961	17.2	16.8	12.6	16.5	15.7	22.1	14.9	17.4	52.0
Hobby, toy, and game shops	1,368	2,909	71,430	780	1,224	424	7,616	4,799	22.1	22.1	25.5	26.2	27.6	38.3	45.5	48.2	34.9
Camera and photographic supply stores	199	545	43,437	(*)	324	(*)	5,224	3,476	50.9	47.7	29.6	(*)	33.2	(*)	32.0	29.9	74.9
Gift, novelty, and souvenir shops	3,819	8,923	168,020	3,004	3,408	1,711	15,944	7,905	13.2	14.0	16.6	31.4	20.8	27.7	21.2	22.0	47.3
Luggage and leather goods stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Sewing, needlework, and piece goods stores	1,502	3,175	63,398	524	1,277	360	4,807	2,858	21.2	21.5	28.9	32.2	40.0	48.6	35.2	27.4	48.9
Mail order houses	961	2,198	198,821	1,892	3,180	2,816	15,403	10,723	25.7	26.2	10.1	14.9	17.7	4.0	6.9	21.3	22.9
Merchandising machine operators	1,734	4,210	176,240	11,993	5,431	2,163	11,128	13,004	18.8	19.6	16.5	18.9	23.8	27.0	19.0	22.9	29.5
Direct selling organizations	453	906	26,991	(*)	663	(*)	(*)	1,535	38.3	38.3	30.0	(*)	39.6	(*)	(*)	(*)	(*)
Fuel and ice dealers	1,416	3,279	397,846	6,408	7,146	1,398	18,441	30,502	18.4	19.0	9.2	15.2	17.1	16.6	14.5	12.5	(*)
Florists	4,120	9,840	249,634	5,585	8,867	1,114	32,755	31,070	12.7	14.4	14.0	15.6	17.0	21.8	20.8	18.8	35.2
Cigar stores and stands	334	813	48,478	382	871	(*)	1,522	3,379	42.7	46.2	36.4	68.8	54.2	(*)	43.8	50.0	(*)
Other miscellaneous retail stores	8,581	19,426	957,980	11,093	14,545	5,333	80,193	78,136	8.6	8.9	5.6	8.4	8.7	12.5	7.2	10.5	20.1
Retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)
Wholesale and retail trade not allocable	309	644	25,656	(*)	(*)	(*)	(*)	3,346	45.9	44.4	34.4	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	**430,326**	**2,750,402**	**29,110,335**	**4,896,083**	**3,016,312**	**8,957,419**	**1,627,282**	**−3,604,727**	**0.8**	**2.8**	**0.9**	**0.9**	**1.2**	**0.9**	**1.7**	**1.5**	**1.4**
Finance	110,398	1,254,906	4,768,727	74,515	148,934	869,271	499,088	−316,068	2.1	6.0	2.9	8.6	2.6	1.9	2.0	2.8	4.9
Banking and miscellaneous finance	277	5,384	67,902	(*)	(*)	(*)	(*)	18,869	45.3	46.4	14.2	(*)	(*)	(*)	(*)	45.5	98.7
Credit agencies other than banks	2,911	19,371	118,268	1,034	2,249	26,414	13,551	11,254	12.8	20.1	9.3	13.1	14.3	7.6	22.0	12.2	55.5
Security commodity brokers and services	2,184	21,499	2,482,883	10,672	50,496	267,444	436,183	62,735	13.4	13.4	1.2	2.2	3.0	0.6	1.9	5.6	98
Security underwriting syndicates	301	3,536	999,457	(*)	(*)	(*)	(*)	3,054	4.1	1.2	0.7	(*)	(*)	(*)	(*)	2.4	28.5
Security brokers and dealers																	
Except underwriting syndicates	1,523	15,381	1,396,099	9,904	48,313	259,325	411,383	57,585	17.3	18.1	1.7	2.1	3.0	0.6	1.9	6.5	10.7
commodity contracts brokers																	
exchanges, and services	360	2,582	97,327	721	1,894	5,370	17,730	2,096	35.3	30.7	15.3	15.2	24.7	6.8	10.2	18.8	27.6
Holding and investment companies	105,026	1,208,652	2,090,674	61,658	93,187	563,886	32,610	−410,926	2.1	6.2	6.4	10.4	3.8	2.9	16.4	3.2	5.2
Investment clubs	14,932	165,963	(*)	(*)	353	2,067	(*)	−2,198	8.7	7.7	21.2	(*)	35.2	26.1	(*)	26.2	15.9
Common trust funds	2,044	405,026	728,964	(*)	728	1,837	—	468,904	11.8	17.4	5.3	(*)	9.2	19.2	—	5.8	12.8
Other holding and investment companies	88,050	637,663	1,349,960	61,436	92,106	559,982	32,543	−878,632	2.3	3.3	9.4	10.4	3.8	2.9	16.4	3.7	5.3
Insurance agents, brokers and service	7,876	24,783	1,526,045	9,568	17,431	4,899	162,831	223,339	8.7	9.2	3.7	12.4	5.5	12.6	8.4	7.2	7.6
Real estate	312,052	1,470,713	22,814,563	4,812,000	2,851,847	8,083,249	964,563	−3,509,998	1.0	1.5	0.9	0.9	1.3	0.9	2.3	1.7	1.2
Operators and lessors of buildings	250,648	1,178,108	18,382,144	4,661,079	2,673,577	7,243,798	741,110	−3,205,156	1.2	1.2	1.1	0.9	1.4	1.0	2.3	1.8	1.3
Lessors, other than buildings	30,497	147,966	500,936	62,090	81,166	165,659	8,573	28,353	4.1	4.3	6.3	6.7	6.2	5.1	14.9	8.6	6.0
Real estate agents, brokers and managers	15,937	75,846	1,166,713	48,685	49,079	198,920	94,754	−50,504	5.6	21.3	4.8	5.6	4.6	3.7	10.9	9.4	4.7
Title abstract companies	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Subdivders and developers, except cemeteries	14,363	67,133	2,709,477	39,344	67,207	471,553	110,982	−299,454	5.1	6.0	2.8	6.0	3.7	2.5	9.7	5.3	4.5
Cemetery subdivders and developers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Combined real estate, insurance, loans																	
Law offices	294	914	29,938	409	509	(*)	4,120	11,810	42.9	41.4	37.0	35.4	33.4	(*)	38.8	42.0	54.4

Footnotes at end of table

Table 2.1—Partners, Receipts, Selected Deductions, and Net Profit, by Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Partnerships with and without net profit: Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Services	191,150	610,722	27,230,793	1,492,410	793,857	870,011	6,638,228	7,050,409	1.6	2.7	1.1	2.3	1.5	2.0	1.2	1.5	5.8
Hotels and other lodging places	14,631	69,908	2,321,600	321,028	164,693	394,939	526,668	−241,343	5.5	6.3	3.2	3.2	3.5	3.3	3.4	7.1	4.7
Hotels	1,686	12,284	673,089	72,491	47,107	105,784	194,018	−93,384	16.7	18.6	5.6	5.9	6.1	4.9	5.8	8.3	9.6
Motels, motor hotels, and tourist courts	7,397	38,816	1,335,891	185,115	90,261	219,271	293,887	−95,875	7.2	8.7	4.3	4.2	4.7	4.2	4.6	10.6	5.5
Sporting and recreational camps	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)
Trailering parks and camp sites	4,397	15,613	193,623	47,242	19,624	49,747	14,576	−27,473	10.6	10.2	10.6	10.1	13.1	15.5	16.0	18.0	15.1
Other lodging places	931	2,305	109,922	14,296	7,235	18,957	23,520	−22,641	24.5	24.9	15.9	15.8	12.4	10.9	14.9	35.9	18.6
Personal services	25,842	55,209	1,077,857	53,597	35,397	13,452	249,964	204,761	5.0	5.0	5.9	7.6	7.1	10.3	7.9	8.7	16.1
Coin operated laundries and dry cleaning	3,493	7,458	94,409	14,412	3,471	3,799	13,597	4,245	13.9	14.0	16.2	19.3	23.3	23.1	26.0	21.7	32.8
Other laundry, cleaning and garment services	5,647	12,736	291,025	14,285	12,620	3,352	90,226	39,634	10.8	11.0	11.4	13.0	13.4	18.6	12.7	16.0	24.1
Photographic studios, portrait	1,895	3,861	59,409	2,248	1,992	(*)	5,801	6,871	19.1	19.2	23.7	26.3	28.5	(*)	35.4	31.8	74.7
Beauty shops	8,138	16,831	248,700	7,151	7,736	1,948	90,442	41,972	9.2	9.2	11.6	16.2	13.6	23.6	14.7	14.7	27.4
Barber shops	3,013	6,098	67,469	1,903	1,345	(*)	14,515	19,855	15.2	15.3	24.8	33.0	38.7	(*)	46.4	24.5	70.7
Shoe repair and hat cleaning shops	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	—	(*)
Funeral service and crematories	2,089	4,793	265,596	12,062	7,371	2,711	29,148	69,657	15.7	15.9	13.2	14.5	14.3	19.2	15.0	17.2	68.5
Miscellaneous personal services	1,496	3,290	49,321	1,318	764	753	5,404	22,979	21.2	20.4	29.5	29.3	26.4	54.1	33.2	42.1	57.9
Business services	26,531	94,825	2,050,438	580,285	47,911	223,281	392,854	−88,948	4.7	13.1	3.5	2.9	6.1	3.5	5.3	5.7	12.4
Advertising	2,167	4,680	243,313	5,975	4,068	3,434	39,642	32,335	17.1	16.4	10.7	11.6	13.1	31.5	8.9	14.0	28.5
Services to buildings	3,830	19,659	156,144	6,204	5,464	2,523	54,496	23,277	13.4	58.5	16.3	10.1	22.5	8.4	20.6	19.4	23.1
Computer and data processing services	532	3,324	73,294	34,512	1,339	8,603	11,803	−17,678	33.2	30.3	18.1	13.0	27.6	17.0	40.8	(*)	17.1
Management and public relations	2,637	7,474	220,962	4,813	4,509	8,197	50,170	53,428	15.3	15.2	12.9	19.3	14.6	16.9	15.6	18.4	31.9
Equipment rental and leasing	7,668	30,875	622,747	512,050	9,296	191,868	23,255	−193,151	8.3	10.6	4.9	3.2	13.3	3.9	21.4	9.8	3.5
Other business services	9,697	28,813	733,978	16,731	23,235	8,656	213,488	12,841	8.1	10.8	5.9	14.8	9.4	10.7	6.3	8.8	51.9
Automobile repair and services	17,425	40,034	1,223,368	73,521	34,614	32,605	174,813	157,122	6.0	7.0	6.5	10.0	7.7	10.7	9.3	8.2	16.0
Automotive rentals, without drivers	1,734	5,616	125,878	41,643	4,992	13,196	12,185	10,009	18.5	30.7	16.1	15.8	26.2	19.7	30.1	20.7	30.7
Automobile parking	252	826	53,354	2,953	4,475	6,121	9,190	2,938	32.9	26.9	25.1	19.3	21.0	19.3	29.6	33.6	18.7
Automotive top and body repair shops	3,592	7,598	220,024	3,460	5,184	833	44,528	32,945	13.6	13.7	15.8	17.4	18.9	36.6	20.9	18.3	38.6
General automotive repair shops	7,009	14,747	468,902	10,002	10,641	5,269	65,643	63,360	9.7	9.7	11.4	18.0	12.5	22.0	16.0	13.3	43.9
Other automotive repair shops	2,122	4,697	166,939	4,803	4,124	2,763	19,930	31,640	17.4	17.9	18.5	33.3	22.8	42.1	23.0	23.3	46.3
Automotive services, except repair	2,716	6,550	188,271	10,660	5,198	4,423	23,337	16,230	15.1	15.6	15.3	19.3	18.0	25.3	21.8	20.5	41.3
Miscellaneous repair services	11,612	24,973	551,612	13,871	14,360	4,900	76,413	99,009	7.6	7.9	9.2	14.6	11.6	25.8	12.8	11.7	27.7
Radio and tv repair shops	1,349	2,935	80,424	2,099	3,198	571	9,217	18,447	22.4	22.6	25.6	34.8	30.9	39.0	33.7	33.3	54.6
Electrical repair shops, except radio and tv	1,480	3,189	93,242	1,838	2,171	359	14,496	13,473	21.4	21.7	23.5	28.2	26.1	31.3	30.1	28.2	67.2
Reupholstery and furniture repair	2,178	4,435	83,757	2,069	2,081	1,914	14,262	16,948	17.8	17.8	22.1	26.7	31.8	57.2	35.0	26.6	78.2
Other miscellaneous repair shops	6,605	14,414	294,189	7,865	6,910	2,056	38,438	50,141	10.1	10.7	12.4	22.0	14.7	28.2	17.0	15.9	31.1
Motion pictures	2,631	15,334	467,538	132,181	15,242	16,644	56,747	−164,565	13.7	17.6	7.6	18.7	33.8	12.2	9.9	13.0	24.4
Motion picture production, distribution, and services	1,502	10,800	256,076	123,124	7,262	9,977	19,365	−176,431	17.7	21.0	8.6	20.1	69.1	17.9	14.3	21.5	25.5
Motion picture theaters	1,129	4,534	211,462	9,057	7,980	6,667	37,382	11,866	21.4	32.7	13.3	14.3	14.6	14.3	13.1	16.0	19.7
Amusement and recreation services, except motion pictures	12,416	43,379	929,512	76,014	42,002	47,735	221,233	−2,331	7.1	9.1	5.6	8.1	9.2	8.4	7.1	7.8	10.3
Producers, orchestras, and entertainers	2,186	12,035	135,009	1,701	2,839	538	33,162	3,819	17.1	21.9	15.3	30.7	27.6	39.7	25.7	21.8	48.8
Billiard and pool establishments	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Bowling alleys	429	1,272	76,314	7,008	4,560	2,859	18,234	7,075	30.6	31.7	21.8	23.6	21.5	23.3	24.9	25.9	47.3
Other amusement and recreation services	9,159	28,786	704,892	66,914	34,255	44,179	169,751	−15,426	8.2	10.0	6.3	8.9	10.7	8.9	7.3	8.9	10.1
Medical and health services	19,546	73,067	5,075,100	69,449	125,620	58,367	1,228,503	1,884,552	4.9	8.0	2.8	5.0	3.4	7.0	2.9	3.6	15.9
Offices of physicians	9,911	43,014	3,100,912	24,376	51,380	8,357	614,022	1,498,862	6.3	12.6	3.5	8.9	4.0	15.8	3.2	4.0	38.0
Offices of dentists	2,713	5,877	345,066	7,199	7,547	2,853	70,430	131,641	14.7	14.4	13.1	17.4	13.8	28.1	13.5	15.1	51.1
Offices of osteopathic physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Offices of chiropractors	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Offices of optometrists	1,742	3,996	224,205	3,477	3,031	1,105	37,960	57,673	18.8	18.9	16.9	19.4	18.2	32.2	21.5	19.7	62.1
Registered and practical nurses	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Nursing and personal care facilities	1,490	5,327	671,891	22,054	42,090	28,629	290,129	27,520	15.2	13.4	7.6	9.3	8.1	10.5	8.2	12.0	19.8
Hospitals	288	2,929	338,647	6,085	13,830	13,110	137,375	16,712	35.6	17.9	6.7	9.0	5.2	15.0	6.1	17.4	20.9
Medical laboratories	1,087	4,747	189,737	1,990	3,324	678	36,523	67,063	23.3	24.8	17.7	25.0	21.2	43.9	21.5	21.9	45.0
Dental laboratories	552	1,310	31,967	368	835	69	9,624	8,977	34.1	34.7	28.6	38.0	33.6	(*)	37.1	34.0	(*)
Other medical and health services	1,129	4,402	103,507	2,764	2,159	2,755	22,115	34,480	22.9	24.7	17.6	24.5	20.6	32.8	23.9	21.2	41.[illegible]
Legal services	27,801	98,098	7,548,438	92,503	159,694	23,336	1,689,428	3,815,168	4.2	3.3	2.3	3.4	2.7	8.7	2.3	2.5	(*)
Educational services	2,949	7,997	107,871	3,931	3,871	2,155	30,237	14,431	15.0	15.5	15.2	21.5	16.0	25.8	17.9	19.4	32.3
Engineering and architectural services	6,161	15,031	1,688,755	14,381	36,362	7,446	511,577	278,893	9.4	8.8	4.5	8.3	5.0	12.9	5.0	7.4	38.6
Accounting, auditing, and bookkeeping services	12,522	43,322	3,614,201	43,914	97,611	23,144	1,397,443	1,018,727	6.5	6.5	3.0	5.1	3.3	6.6	2.6	3.7	28.2
Certified public accountants	8,090	32,051	3,200,256	38,274	86,754	20,864	1,245,562	909,160	7.6	7.7	3.2	5.5	3.6	7.2	2.8	3.9	36.0
Other accounting, auditing and bookkeeping services	4,432	11,271	413,945	5,640	10,857	2,280	151,881	109,567	12.3	11.6	7.7	13.2	7.6	14.4	6.4	11.8	44.1
Other services	11,083	29,545	574,503	17,735	16,480	22,007	82,346	74,933	7.6	7.8	9.4	14.5	10.6	15.5	12.9	13.7	14.6
Nature of business not allocable	**564**	**1,456**	**32,706**	**1,441**	**(*)**	**(*)**	**(*)**	**4,144**	**33.4**	**31.6**	**39.2**	**36.8**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**

Footnotes at end of table

Table 2.1—Partners, Receipts, Selected Deductions, and Net Profit, by Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Partnerships with net profit: Number of— Partnerships	Partners	Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (percent)[1]: Number of— Partnerships	Partners	Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All industries	**672,386**	**2,687,207**	**107,161,118**	**3,352,617**	**2,949,939**	**2,989,090**	**12,596,983**	**21,594,862**	**0.6**	**2.0**	**0.5**	**1.0**	**0.9**	**1.2**	**0.8**	**0.8**
All nonfarm industries	**605,724**	**2,500,942**	**99,001,689**	**2,858,581**	**2,790,708**	**2,758,896**	**12,024,555**	**19,545,740**	**0.8**	**2.9**	**0.5**	**1.0**	**0.9**	**1.2**	**0.8**	**0.8**
Agriculture, forestry, and fishing	**75,040**	**206,818**	**9,255,774**	**543,080**	**178,281**	**243,444**	**719,997**	**2,258,967**	**2.8**	**8.1**	**3.7**	**4.0**	**4.3**	**5.3**	**5.8**	**3.9**
Farms, total	66,662	186,265	8,159,429	494,136	159,231	230,194	572,428	2,049,122	3.0	8.7	4.1	4.3	4.6	5.6	6.8	4.2
Field crop	28,861	73,024	3,504,352	238,845	70,426	100,414	244,286	1,163,801	4.6	4.8	5.7	6.3	6.8	8.0	12.0	5.9
Fruit, tree nut, and vegetable	6,387	17,480	885,129	53,376	28,744	21,575	160,729	233,792	9.3	9.9	10.0	14.0	9.4	15.7	11.6	12.3
Horticultural specialty	1,196	2,777	172,377	6,903	4,819	1,698	37,592	28,487	22.5	21.9	25.6	27.8	25.8	30.8	33.0	25.1
Livestock	29,647	91,562	3,549,162	193,060	54,654	105,954	124,406	601,221	4.6	13.1	7.0	8.5	8.9	9.0	10.7	6.7
Animal specialty	484	1,177	40,460	1,696	364	(*)	(*)	20,390	36.3	36.9	30.9	37.6	42.9	(*)	(*)	48.2
Farms not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services	8,610	16,359	919,838	33,002	15,081	9,993	114,711	181,163	9.4	10.2	7.7	11.8	9.8	13.3	10.7	10.1
Veterinary service	1,422	3,399	224,667	4,698	4,052	2,807	35,947	68,111	18.8	18.6	15.9	22.6	16.5	29.2	16.1	16.8
Animal services, except veterinary	469	1,140	34,335	(*)	650	(*)	(*)	10,188	37.2	36.0	30.3	(*)	50.2	(*)	(*)	44.0
Landscape and horticultural services	2,802	6,887	187,854	10,847	4,924	2,541	36,974	42,378	15.4	17.7	17.9	22.0	20.2	30.3	24.2	21.2
Other agricultural services	1,917	5,133	472,982	16,899	5,455	4,189	37,490	60,486	16.8	17.6	10.6	17.1	15.0	16.1	15.1	16.7
Forestry	1,238	2,718	117,298	11,959	2,855	2,012	19,835	17,132	22.9	23.2	19.9	33.5	27.2	24.5	25.2	25.1
Fishing, hunting and trapping	530	1,276	59,209	3,983	1,114	1,245	13,023	11,550	33.2	31.1	24.5	33.4	27.0	40.1	29.5	27.7
Mining	**8,007**	**100,182**	**3,121,163**	**136,560**	**70,533**	**42,787**	**179,195**	**1,059,738**	**8.0**	**14.1**	**2.7**	**3.9**	**5.1**	**5.0**	**5.3**	**3.1**
Metal mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Coal mining	612	1,633	673,106	37,353	14,752	4,172	74,401	254,825	18.3	15.2	5.1	6.4	7.0	10.0	6.1	7.4
Oil and gas extraction	7,075	97,488	1,951,432	81,263	46,664	33,563	60,922	737,189	8.9	14.5	3.6	5.3	7.3	6.1	11.5	3.7
Nonmetallic minerals except fuels	317	1,041	250,960	14,676	5,175	3,382	36,254	58,894	17.0	20.6	9.1	14.9	12.4	14.5	12.8	6.8
Construction	**48,815**	**106,254**	**9,210,631**	**181,197**	**129,560**	**88,972**	**1,286,134**	**1,234,406**	**3.4**	**3.4**	**1.9**	**4.1**	**3.2**	**4.5**	**2.9**	**2.8**
General building contractors and operative builders	13,358	29,511	4,467,280	35,027	40,287	59,460	392,431	403,300	6.2	6.0	2.5	7.5	5.9	6.1	4.8	4.0
General building contractors	12,757	27,877	4,052,487	30,007	36,166	40,033	385,993	362,593	6.4	6.3	2.6	7.0	6.2	6.5	4.9	4.3
Operative builders	601	1,634	414,793	5,020	4,121	19,427	6,438	40,707	24.6	21.7	8.5	31.0	17.4	13.0	24.4	10.8
Heavy construction contractors	2,971	6,747	1,570,733	50,977	22,841	10,486	241,058	219,812	13.3	13.0	3.9	7.3	6.3	10.0	5.4	5.5
Highway and street construction	1,016	2,413	551,342	19,832	9,828	4,845	84,190	54,049	22.4	22.6	7.1	10.7	8.9	10.8	8.3	9.7
Heavy construction except highway	1,955	4,334	1,019,391	31,145	13,013	5,641	156,868	165,763	18.5	15.9	4.6	9.9	8.7	16.1	7.0	6.5
Special trade contractors	32,342	69,708	3,164,671	74,792	66,267	19,024	651,943	607,076	4.3	4.4	3.7	6.5	4.8	7.7	4.5	4.7
Plumbing, heating, and air conditioning	4,471	9,716	612,850	9,299	11,425	3,308	106,994	92,603	11.5	11.6	8.1	12.7	10.4	14.1	10.6	11.0
Painting, paper hanging and decorating	4,408	9,004	186,415	3,514	4,286	579	47,679	55,146	12.4	12.4	14.5	20.6	19.6	30.8	18.6	14.7
Electrical work	2,163	4,454	357,098	3,660	5,767	770	87,954	57,586	16.5	16.1	9.4	15.3	16.1	17.9	8.5	11.1
Masonry, stonework, tile setting and plastering	5,064	10,840	432,867	8,143	9,741	2,070	113,678	94,681	11.2	11.3	10.4	12.4	13.0	15.1	11.6	13.5
Carpentering and flooring	3,945	8,686	282,421	3,676	5,219	1,183	51,753	60,446	12.8	13.1	13.0	16.5	16.5	24.7	18.9	14.9
Roofing and sheet metal work	1,943	4,544	218,701	3,321	4,282	824	47,149	38,951	17.9	18.5	13.3	17.2	16.4	22.6	16.2	19.0
Concrete work	2,049	4,138	253,439	7,731	7,409	2,634	58,739	43,100	17.4	17.3	15.6	20.3	15.3	32.3	18.3	18.0
Water well drilling	458	1,037	83,069	5,459	1,387	673	11,331	12,651	32.3	32.6	25.3	33.9	28.1	37.3	32.3	24.9
Miscellaneous special trade contractors	7,841	17,289	738,011	29,989	16,751	6,983	126,686	151,912	9.0	9.2	7.5	12.4	10.5	13.4	10.7	10.0
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	**23,440**	**60,217**	**6,335,261**	**189,357**	**113,966**	**51,265**	**946,938**	**955,791**	**4.9**	**6.4**	**2.3**	**3.2**	**4.3**	**3.8**	**3.5**	**2.8**
Food and kindred products	1,260	4,783	1,267,395	13,919	15,960	5,665	104,358	77,019	17.5	12.2	3.5	7.1	20.5	9.3	5.7	6.2
Textile mill products	498	1,390	121,076	1,691	2,463	1,233	28,601	9,628	33.7	34.9	14.1	11.5	22.4	12.9	23.1	27.1
Apparel and other textile products	723	1,623	262,769	2,379	6,535	1,534	87,626	24,083	24.7	24.3	9.3	14.8	15.1	13.4	12.5	12.8
Lumber and wood products except furniture	4,104	9,869	716,067	33,639	15,086	8,928	109,960	91,623	11.8	12.4	7.8	11.7	9.5	11.2	8.4	10.2
Furniture and fixtures	1,540	3,452	195,574	3,767	5,278	2,185	34,629	26,511	20.1	20.3	17.4	20.3	21.8	40.4	18.2	21.8
Printing, publishing, and allied industries	4,743	11,218	667,238	15,239	16,488	5,930	160,470	125,688	11.5	11.2	8.7	11.9	9.8	15.8	10.1	9.2
Chemicals and allied products	528	1,164	694,414	46,117	6,854	8,856	34,400	169,639	33.2	33.1	3.3	1.0	5.2	1.2	6.8	2.9
Leather and leather products	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Stone clay and glass products	709	1,565	166,688	9,028	5,015	1,666	29,797	19,609	26.8	24.5	14.7	18.5	19.2	24.2	16.3	15.8
Primary metal industries	638	1,677	362,792	9,354	6,762	4,217	37,289	63,527	29.7	28.5	6.7	4.3	12.4	3.2	16.8	7.4
Fabricated metal products	2,120	5,515	510,642	9,670	9,968	3,216	98,189	86,047	15.9	15.8	8.8	10.5	9.4	13.2	9.5	10.9
Machinery except electrical	2,207	4,741	380,706	10,191	8,035	2,235	79,705	71,011	16.5	15.8	10.0	14.0	12.8	18.8	11.0	13.2
Electrical and electronic equipment	588	1,439	65,377	606	1,114	440	12,568	9,453	32.0	32.5	19.8	27.7	28.2	33.6	32.4	25.7
Transportation equipment	362	869	80,934	751	2,069	561	13,498	8,026	37.7	38.0	17.2	21.1	26.4	14.8	20.4	24.5
Other manufacturing industries	3,118	10,407	783,062	12,252	11,724	4,467	108,628	146,897	13.6	28.2	9.1	10.8	11.6	11.7	14.1	9.0
Manufacturing not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 2.1—Partners, Receipts, Selected Deductions, and Net Profit, by Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Partnerships with net profit: Number of— Partnerships	Partners	Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (percent)[1]: Number of— Partnerships	Partners	Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Transportation, communication, electric, gas, and sanitary services	**9,725**	**24,966**	**1,514,825**	**61,726**	**50,883**	**22,436**	**236,360**	**254,946**	**7.8**	**8.6**	**4.9**	**8.0**	**6.3**	**8.7**	**7.8**	**7.9**
Local and interurban passenger transit	614	1,421	42,437	3,365	1,353	(*)	(*)	13,139	32.6	32.4	39.6	52.1	43.5	(*)	(*)	44.9
Taxicabs	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other passenger transportation	457	1,014	36,350	(*)	(*)	(*)	(*)	11,346	38.0	37.7	45.5	(*)	(*)	(*)	(*)	50.8
Trucking and warehousing	6,294	14,670	844,844	54,195	33,181	12,218	140,829	107,745	9.8	9.8	7.1	10.6	8.8	13.8	10.4	10.4
Trucking, local and long distance	5,938	13,717	708,120	51,155	30,458	11,423	122,295	93,895	10.2	10.3	8.0	11.1	9.4	14.6	11.2	11.4
Public warehousing and trucking terminals	356	953	136,724	3,040	2,722	795	18,534	13,850	35.8	28.9	15.2	23.7	24.0	30.2	22.8	25.0
Water transportation	379	1,746	181,530	7,091	2,433	6,569	31,030	67,722	33.8	24.1	12.9	16.2	17.6	11.4	26.7	18.2
Air transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation services	544	1,332	265,662	2,854	2,935	270	18,473	26,653	27.2	25.3	8.6	37.1	8.1	33.9	22.8	25.7
Passenger transportation arrangement	206	428	130,262	299	627	86	6,414	7,089	36.8	36.0	12.9	27.0	22.6	(*)	28.4	16.5
Freight transportation arrangement	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other transportation services	293	783	110,023	2,354	1,658	(*)	10,176	16,131	42.8	37.2	13.4	44.3	37.2	(*)	36.3	40.8
Communication	474	1,367	53,679	5,257	1,913	1,003	13,990	13,143	34.1	34.5	18.0	21.3	23.1	34.7	21.0	21.2
Electric, gas, and sanitary services	1,364	4,296	101,524	7,148	3,279	1,345	18,464	22,960	21.6	31.1	19.4	20.6	20.5	24.5	22.0	24.3
Wholesale and retail trade	**143,842**	**325,137**	**39,621,079**	**342,780**	**661,384**	**180,685**	**2,640,775**	**3,136,893**	**1.7**	**1.8**	**0.9**	**1.8**	**1.7**	**2.2**	**1.5**	**1.5**
Wholesale trade	21,396	54,853	14,819,871	93,548	136,994	56,623	637,685	1,025,274	4.3	4.4	1.3	3.0	2.9	2.9	2.5	2.6
Motor vehicles and automotive equipment	1,635	4,058	552,083	3,484	6,336	2,146	39,515	53,480	16.2	14.5	9.3	12.1	11.9	14.7	10.5	14.0
Lumber and construction materials	547	1,510	597,556	6,377	4,115	3,376	33,048	31,721	20.4	15.6	7.0	11.2	9.8	9.6	10.6	11.0
Electrical goods	614	1,372	201,901	1,216	2,486	594	18,156	13,793	28.6	26.7	12.9	23.1	20.1	25.0	10.9	18.8
Hardware, plumbing, and heating equipment	634	1,684	285,578	2,123	3,383	1,682	21,591	28,854	23.7	23.5	10.6	15.6	15.2	15.4	12.7	13.4
Farm machinery and equipment	1,638	3,683	897,337	8,305	7,763	4,326	47,660	75,216	13.2	13.4	6.5	10.4	11.4	11.8	7.4	7.6
Other machinery, equipment and supplies	1,946	5,675	695,616	7,457	7,593	4,296	48,082	78,076	15.6	19.3	7.6	16.4	9.7	13.5	9.9	9.3
Other durable goods	3,499	8,387	2,281,917	15,446	22,648	8,639	98,667	231,356	11.3	11.4	3.0	8.2	5.5	7.3	6.6	5.6
Drugs, chemicals, and allied products	322	701	188,980	1,292	3,206	577	12,078	23,233	38.7	35.7	12.7	10.8	31.0	15.5	16.0	30.0
Apparel, piece goods, and notions	593	1,570	336,831	794	2,535	1,557	16,556	26,044	22.2	20.6	8.4	13.9	14.1	10.4	14.7	11.9
Groceries and related products	2,805	7,105	2,752,058	12,829	15,375	6,235	122,088	136,479	11.1	10.2	2.8	5.8	6.4	6.1	6.1	7.6
Farm-product raw materials	1,770	4,384	2,888,144	12,389	7,880	14,341	53,355	94,564	14.4	12.5	2.4	7.1	8.1	6.5	9.6	7.2
Alcoholic beverages	636	1,361	568,584	2,573	15,486	1,300	27,558	23,912	23.2	21.8	5.9	13.9	4.5	10.0	7.3	11.9
Other nondurable goods	5,002	12,737	2,548,097	18,801	37,849	7,431	97,486	196,302	9.4	9.9	3.5	6.7	7.8	8.4	6.5	5.6
Wholesalers not allocable	345	726	54,189	462	344	(*)	(*)	12,248	41.6	39.8	30.3	38.6	(*)	(*)	37.4	32.7
Retail trade	121,690	273,826	24,175,627	248,814	464,120	134,009	2,002,472	2,108,080	1.9	2.0	1.3	2.2	2.1	2.9	1.8	1.8
Building materials, hardware garden supply, and mobile home dealers	6,517	15,113	1,728,796	18,684	35,380	13,058	127,489	153,168	8.2	7.9	4.9	7.4	7.4	7.6	6.2	6.6
Building materials and supply stores	2,090	5,386	800,153	9,165	16,279	4,665	58,244	68,296	13.3	12.3	7.2	11.6	11.9	12.3	7.5	9.1
Hardware stores	2,505	5,514	575,638	4,693	13,480	3,382	46,216	57,882	13.1	12.8	8.9	10.7	11.1	13.7	10.8	12.4
Retail nurseries and garden supply stores	1,458	3,201	154,452	3,145	2,958	1,095	15,856	17,211	20.8	21.1	15.5	21.5	24.4	26.1	26.4	19.3
Mobile home dealers	464	1,012	198,553	1,681	2,673	3,916	7,173	9,779	18.7	17.9	13.2	18.9	20.6	15.3	16.0	15.0
General merchandise stores	3,852	9,467	924,151	8,748	14,715	4,267	80,257	76,842	11.7	11.3	8.1	9.3	14.3	12.2	10.8	10.1
Variety stores	962	2,572	142,038	1,536	1,887	477	11,091	13,389	24.2	24.1	21.3	22.3	22.5	27.8	26.2	25.4
Other general merchandise stores	2,870	6,895	782,113	7,212	12,828	3,790	69,166	63,453	13.3	12.7	8.8	10.3	16.1	13.3	11.9	11.0
Food stores	19,795	43,644	5,327,498	42,767	75,725	15,629	324,199	327,999	4.9	4.9	2.9	4.6	4.2	6.8	4.1	4.3
Grocery stores	13,342	29,427	4,245,707	30,526	58,203	13,028	223,895	227,053	5.7	5.8	3.3	5.0	4.7	7.8	3.5	4.6
Meat and fish markets and freezer provisioners	2,424	5,410	553,316	5,001	6,965	1,033	36,187	53,370	14.3	14.6	9.4	16.9	14.5	19.8	19.1	13.9
Fruit stores and vegetable markets	647	1,390	112,430	959	1,981	353	9,116	6,218	29.4	29.7	16.8	31.7	24.9	51.3	42.8	19.7
Candy, nut, and confectionery stores	946	2,137	75,101	1,008	1,515	123	7,691	9,331	26.2	27.0	26.8	35.4	34.0	39.3	31.0	30.3
Retail bakeries	1,404	2,977	158,775	2,719	4,290	384	34,078	16,904	29.9	29.5	17.8	20.9	18.2	31.0	19.3	22.6
Other food stores	1,032	2,303	182,169	2,554	2,771	708	13,232	15,123	23.0	23.0	15.0	22.5	20.4	26.0	19.3	19.7
Automotive dealers and service stations	22,615	48,652	6,237,094	40,071	97,263	36,083	335,266	449,645	4.4	4.3	2.6	4.5	5.0	4.4	3.1	3.8
New and used car dealers	2,422	5,584	1,913,133	7,881	15,297	19,362	108,678	65,838	10.7	9.8	4.1	6.6	6.3	4.7	4.6	8.8
Used car dealers	1,947	4,069	349,114	1,255	3,094	2,301	12,495	22,982	16.5	16.8	12.3	23.0	18.3	19.8	17.9	14.3
Auto and home supply stores	2,606	6,251	547,186	5,628	9,420	3,929	50,355	55,235	12.8	13.4	8.7	11.1	9.6	20.4	9.4	10.7
Gasoline service stations	14,379	30,020	3,174,816	22,741	65,811	6,851	150,202	281,440	5.6	5.5	4.0	6.7	7.1	11.0	4.7	5.0
Other aircraft, marine and automotive dealers	1,261	2,728	252,845	2,366	3,641	3,640	13,556	24,150	19.1	19.9	12.2	17.1	18.5	14.7	18.0	11.5
Apparel and accessory stores	8,902	20,979	1,283,440	10,053	23,740	5,292	126,919	156,234	7.9	7.9	6.4	8.5	8.1	17.3	7.3	7.7
Men's and boys clothing and furnishings stores	1,081	2,505	252,093	1,814	4,535	1,158	28,160	27,997	19.4	18.6	13.5	17.4	13.9	25.8	14.9	17.1
Women's ready-to-wear stores	2,147	5,075	265,397	2,574	5,053	1,892	23,524	36,539	16.4	16.8	14.1	19.6	16.9	41.2	14.8	16.7
Women's accessory and specialty stores	547	1,179	27,762	345	941	(*)	2,295	4,489	34.6	34.8	32.2	45.2	42.7	(*)	34.1	31.6
Family clothing stores	1,319	3,118	202,285	1,475	3,042	575	20,158	20,625	20.4	20.0	17.7	20.5	19.4	38.8	20.7	17.9
Shoe stores	1,785	4,654	240,334	1,676	4,650	713	24,233	30,008	18.0	18.3	15.4	18.9	18.1	28.9	17.6	18.7
Furriers and fur shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other apparel and accessory stores	1,863	4,044	263,876	1,923	5,336	591	27,222	32,711	17.6	16.9	13.8	19.4	21.5	31.4	16.0	15.3

Footnotes at end of table

Table 2.1—Partners, Receipts, Selected Deductions, and Net Profit, by Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Partnerships with net profit: Number of— Partnerships	Partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (percent)[2]: Number of— Partnerships	Partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and retail trade—Continued																
Retail trade—Continued																
Furniture and home furnishings stores	8,340	18,530	1,502,662	13,940	27,677	10,817	125,568	157,496	7.7	7.6	6.0	5.8	6.9	9.9	5.0	6.7
Furniture stores	3,520	8,155	795,908	8,937	15,247	6,022	67,957	89,980	11.2	11.4	9.2	8.2	8.8	12.3	8.1	9.7
Home furnishings, except appliances	2,419	5,106	229,449	2,527	3,879	1,789	22,426	26,142	15.9	15.7	12.7	16.4	15.6	36.7	15.1	14.8
Household appliance stores	1,186	2,632	242,016	2,351	4,562	1,242	17,905	22,640	20.0	19.1	14.1	19.9	22.4	20.6	16.8	16.6
Radio, television, and music stores	1,215	2,637	235,289	2,125	3,989	1,764	17,280	18,734	19.8	18.4	12.1	20.0	16.6	18.3	14.4	13.6
Eating and drinking places	24,787	56,325	2,934,945	65,307	112,354	27,275	550,526	329,753	4.9	4.7	4.0	5.4	4.9	9.1	4.5	5.1
Eating places	16,813	39,588	2,290,021	47,351	84,958	18,172	460,876	247,371	5.8	5.5	4.4	6.0	5.5	10.2	4.9	5.7
Drinking places	7,974	16,737	644,924	17,956	27,396	9,103	89,650	82,382	9.1	9.2	9.6	11.8	11.1	18.0	12.0	11.3
Miscellaneous retail stores	26,882	61,116	4,237,241	49,244	77,256	21,588	332,228	456,943	4.5	4.6	3.0	5.4	4.6	7.2	4.0	4.4
Drug stores and proprietary stores	2,443	5,657	666,327	4,425	11,341	1,597	68,287	79,441	10.9	10.4	7.3	10.3	9.8	14.2	7.4	10.7
Liquor stores	3,537	7,614	818,346	7,921	15,823	5,356	39,473	68,550	10.8	10.7	7.9	15.4	10.4	20.4	12.1	10.8
Used merchandise stores	1,720	3,782	143,192	1,799	2,644	1,159	13,151	25,122	19.0	19.3	16.3	24.1	27.4	28.2	25.3	21.0
Sporting goods and bicycle shops	1,272	2,720	182,354	1,487	3,416	866	10,575	17,362	20.5	19.6	15.3	18.6	25.4	18.5	19.3	26.7
Book stores	462	1,288	53,101	506	822	(*)	5,118	4,062	35.0	32.5	26.6	32.8	30.2	(*)	40.0	27.4
Stationery stores	459	947	79,401	635	1,348	624	7,625	8,293	35.0	34.0	27.0	35.8	37.0	33.3	21.7	27.7
Jewelry stores	1,432	3,228	216,617	1,988	3,917	1,244	19,449	32,281	18.8	18.4	13.1	17.7	16.8	24.4	15.5	17.4
Hobby, toy, and game shops	649	1,397	53,111	362	925	309	2,940	6,085	31.1	31.1	31.2	30.5	33.1	46.3	43.7	48.2
Camera and photographic supply stores	183	513	38,557	(*)	(*)	(*)	(*)	3,744	55.1	50.6	32.3	(*)	(*)	(*)	(*)	29.9
Gift, novelty, and souvenir shops	2,055	4,590	132,906	2,004	2,414	1,264	12,755	14,920	17.7	18.2	19.5	24.8	24.7	34.1	24.3	22.0
Luggage and leather goods stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Sewing, needlework, and piece goods stores	843	1,713	55,915	495	946	(*)	4,508	4,068	28.0	27.6	32.1	33.8	49.0	(*)	37.3	27.4
Mail order houses	313	686	125,410	748	1,692	(*)	9,785	19,583	40.4	37.3	13.7	28.3	8.8	(*)	10.7	21.3
Merchandising machine operators	1,223	2,876	133,476	7,862	4,222	1,211	7,295	14,658	22.5	23.3	18.1	22.0	27.3	38.6	22.6	22.8
Direct selling organizations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Fuel and ice dealers	1,051	2,546	373,981	5,077	6,903	1,545	17,366	31,817	19.8	21.0	9.7	14.7	17.7	21.3	14.9	12.5
Florists	3,295	7,977	223,784	3,694	6,086	711	29,023	33,224	14.2	16.4	14.8	17.4	18.5	23.7	21.5	18.8
Cigar stores and stands	191	527	40,122	366	855	(*)	(*)	3,927	53.0	60.2	39.6	71.8	55.2	(*)	(*)	50.0
Other miscellaneous retail stores	5,482	12,511	856,726	9,251	12,797	4,126	71,607	86,612	10.5	11.1	5.8	8.9	9.4	11.9	7.2	10.5
Retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	**225,323**	**1,443,336**	**14,862,196**	**1,316,168**	**1,186,866**	**2,091,875**	**794,338**	**4,231,952**	**1.4**	**5.0**	**1.4**	**1.5**	**1.9**	**1.6**	**2.6**	**1.5**
Finance	60,873	808,096	2,964,430	26,826	62,799	310,389	291,305	1,429,243	2.9	8.8	4.5	10.1	3.7	1.9	1.7	2.8
Banking and miscellaneous finance	134	4,666	67,902	(*)	(*)	(*)	(*)	20,016	56.3	52.0	14.2	(*)	(*)	(*)	(*)	45.5
Credit agencies other than banks	2,222	14,369	101,392	609	1,518	19,214	9,403	41,900	14.4	23.9	10.5	20.6	17.4	9.2	21.6	12.2
Security commodity brokers and services	1,301	12,663	1,049,035	6,128	34,589	180,692	255,009	186,882	16.8	15.9	2.0	3.1	3.0	0.5	1.6	5.6
Security underwriting syndicates	243	2,988	25,795	(*)	(*)	(*)	(*)	19,957	47.1	1.4	6.9	(*)	(*)	(*)	(*)	2.4
Security brokers and dealers, except underwriting syndicates	848	8,351	945,440	5,651	32,749	178,784	238,203	139,436	22.9	23.0	2.0	2.9	2.9	0.5	1.6	6.5
Commodity contracts brokers exchanges and services	210	1,324	77,800	471	1,773	1,870	16,184	27,489	48.4	44.4	11.4	21.0	26.1	3.4	10.2	18.8
Holding and investment companies	57,216	776,398	1,746,101	18,938	24,290	99,293	9,349	1,180,445	3.0	9.2	7.5	14.2	8.4	5.6	18.1	3.2
Investment clubs	6,812	72,462	11,179	(*)	220	301	(*)	9,048	9.9	11.2	22.3	(*)	53.8	44.6	(*)	26.2
Common trust funds	1,677	376,627	606,334	(*)	202	489	—	475,275	12.2	18.2	5.5	(*)	31.1	60.6	—	5.8
Other holding and investment companies	48,727	327,309	1,128,588	18,938	23,868	98,503	9,293	696,122	3.3	5.0	11.2	14.3	8.6	5.7	18.2	3.7
Insurance agents, brokers, and service	6,984	21,535	1,339,613	8,266	14,627	3,701	151,863	296,194	9.2	10.2	4.1	11.6	8.4	15.1	8.8	7.2
Real estate	157,466	613,705	10,558,153	1,281,076	1,109,440	1,777,785	351,170	2,506,515	1.7	1.9	1.5	1.5	2.0	1.8	4.3	1.7
Operators and lessors of buildings	123,268	492,156	7,967,974	1,231,473	1,041,512	1,634,136	258,815	1,845,182	1.9	2.2	1.7	1.5	2.1	1.9	4.2	1.8
Lessors, other than buildings	18,514	68,627	389,471	24,459	33,541	27,598	2,192	226,147	5.7	6.3	7.6	9.8	9.6	11.1	22.9	8.6
Real estate agents, brokers and managers	8,302	23,264	732,677	15,053	15,844	29,803	52,692	189,486	8.1	8.8	5.6	10.6	9.3	9.1	16.1	9.4
Title abstract companies	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Subdividers and developers except cemeteries	6,782	28,024	1,422,881	9,363	17,652	85,610	28,355	225,649	7.9	9.2	4.3	12.7	7.1	5.3	17.6	5.3
Cemetery subdividers and developers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Combined real estate, insurance, loans, law offices	289	892	29,452	(*)	482	(*)	(*)	14,432	43.7	42.4	37.6	(*)	35.2	(*)	(*)	42.0

[1] Footnotes at end of table

Table 2.1—Partners, Receipts, Selected Deductions, and Net Profit, by Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Partnerships with net profit: Number of— Partnerships	Partners	Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (percent)[1]: Number of— Partnerships	Partners	Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services	137,933	415,772	23,815,733	600,692	617,419	256,234	5,787,583	8,457,374	1.9	2.3	1.2	2.5	1.6	3.2	1.3	1.5
Hotels and other lodging places	6,372	26,251	995,698	95,647	70,204	82,323	167,784	157,126	8.4	9.1	5.2	6.2	6.1	6.4	5.6	7.1
Hotels	709	5,071	219,130	10,753	15,302	11,727	59,771	36,610	26.8	30.4	8.6	11.9	10.6	13.5	7.6	8.3
Motels, motor hotels, and tourist courts	3,235	14,021	621,847	64,636	39,941	55,468	113,413	89,986	10.7	10.5	7.1	7.4	8.1	8.0	7.9	10.6
Sporting and recreational camps	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trailering parks and camp sites	1,989	6,184	117,005	16,899	11,454	12,549	7,278	26,825	16.3	16.1	14.8	17.2	18.1	16.8	27.6	18.0
Other lodging places	439	975	37,716	3,359	2,507	2,579	7,322	3,703	36.6	33.4	26.6	42.3	25.7	33.4	32.9	35.9
Personal services	18,893	40,218	926,019	37,832	28,304	9,239	204,107	224,181	5.9	5.9	6.5	8.1	7.9	11.4	8.9	8.7
Coin-operated laundries and dry cleaning	2,078	4,391	54,633	6,905	1,461	2,238	6,296	10,617	18.1	18.1	18.7	23.3	22.4	28.0	26.4	21.7
Other laundry, cleaning, and garment services	4,108	9,414	248,092	10,925	10,436	2,254	75,118	43,657	12.6	12.9	12.7	15.0	15.0	21.7	14.0	16.0
Photographic studios, portrait	1,252	2,504	50,425	1,721	1,693	(*)	4,395	8,721	23.3	23.3	25.7	29.9	31.9	(*)	39.5	31.8
Beauty shops	6,063	12,590	204,172	4,431	5,850	1,261	71,069	46,064	10.7	10.7	13.2	16.6	15.2	27.7	16.9	14.7
Barber shops	2,443	4,958	61,718	1,768	1,211	(*)	13,773	20,262	16.9	17.0	26.9	35.3	42.5	(*)	48.9	24.5
Funeral service and crematories	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous personal services	1,828	4,048	259,814	11,208	7,117	2,522	28,814	70,442	16.6	15.8	13.4	15.0	14.7	20.0	15.1	17.2
	1,121	2,313	47,165	874	530	(*)	4,642	24,418	24.5	24.0	30.7	31.0	29.0	(*)	36.1	42.1
Business services	17,171	47,475	1,557,662	135,698	37,767	41,124	340,466	384,893	6.0	7.5	4.2	6.3	6.6	8.6	5.5	5.7
Advertising	1,763	3,717	219,619	3,118	3,579	1,874	37,481	33,712	19.0	18.6	11.6	18.8	14.5	55.1	9.4	14.0
Services to buildings	2,824	6,252	129,099	2,664	4,923	533	48,421	27,356	15.6	15.9	17.5	21.9	24.0	38.4	22.0	19.4
Computer and data processing services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Management and public relations	2,037	5,469	192,122	2,760	3,360	2,759	40,978	69,470	17.5	16.8	14.3	23.7	17.3	28.1	16.7	18.4
Equipment rental and leasing	3,979	15,996	336,949	113,279	6,816	30,410	19,096	124,584	11.6	17.6	8.0	7.1	17.4	10.5	25.0	9.8
Other business services	6,393	15,601	659,929	12,793	18,839	4,709	191,932	122,906	10.0	9.7	6.2	18.4	9.0	13.4	6.4	8.8
Automobile repair and services	12,217	28,112	996,584	51,139	26,143	17,889	134,244	165,025	7.2	8.8	7.3	12.9	8.9	15.5	10.2	8.2
Automotive rentals, without drivers	1,013	3,705	80,521	28,545	3,163	9,140	5,826	15,701	24.4	44.2	19.6	21.0	32.9	26.4	32.7	20.7
Automobile parking	189	587	43,612	1,116	2,470	785	7,911	6,475	42.1	34.3	29.6	24.4	29.7	32.8	33.9	33.6
Automotive top and body repair shops	2,313	4,826	170,546	2,532	3,976	482	33,721	37,938	16.8	16.8	17.6	20.6	21.9	26.9	24.6	18.3
General automotive repair shops	5,336	11,259	400,187	8,600	8,692	4,103	51,136	69,388	11.0	11.0	12.2	20.4	13.5	24.4	15.5	13.9
Other automotive repair shops	1,730	3,842	151,916	4,358	3,839	988	18,508	34,223	19.3	19.8	19.9	36.4	24.3	26.3	24.5	23.3
Automotive services, except repairs	1,636	3,893	149,603	5,988	4,003	2,391	17,042	21,300	19.5	20.1	17.5	22.3	21.7	34.6	28.1	20.5
Miscellaneous repair services	8,731	19,068	489,950	11,839	12,627	4,426	68,115	106,441	8.7	9.2	9.8	16.0	12.1	28.3	13.8	11.7
Radio and tv repair shops	1,063	2,363	67,820	1,884	2,579	496	7,869	18,797	25.1	25.4	27.2	37.6	31.1	43.4	35.6	33.3
Electrical repair shops, except radio and tv	1,044	2,317	85,365	1,800	2,001	328	14,239	15,429	25.4	25.8	25.2	28.8	27.9	33.4	30.6	28.2
Reupholstery and furniture repair	2,027	4,133	80,676	2,069	1,980	1,914	12,695	17,006	18.5	18.5	22.8	26.7	33.2	57.2	38.4	26.6
Other miscellaneous repair shops	4,597	10,255	256,089	6,086	6,067	1,688	33,312	55,209	12.0	13.1	13.4	26.1	15.9	33.3	18.6	15.9
Motion pictures	1,053	4,215	312,257	16,374	8,621	4,334	46,426	37,052	21.8	34.9	9.8	30.4	14.6	20.6	10.5	13.0
Motion picture production, distribution, and services	295	671	129,946	8,721	1,774	(*)	15,137	16,286	42.1	37.3	11.6	55.6	33.3	(*)	11.6	21.5
Motion picture theaters	758	3,544	182,311	7,653	6,847	3,169	31,289	20,766	25.5	40.9	14.7	15.3	16.3	27.1	14.5	16.0
Amusement and recreation services, except motion pictures	6,613	22,824	682,446	39,282	27,671	9,381	130,974	127,502	9.7	13.1	6.7	10.3	12.7	17.7	7.5	7.8
Producers, orchestras, and entertainers	1,499	7,438	88,541	1,365	1,182	231	14,320	17,592	20.8	25.8	18.1	36.7	28.6	35.1	26.2	21.8
Billiard and pool establishments	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Bowling alleys	372	886	69,402	4,869	4,026	1,433	16,411	10,018	34.6	30.9	23.6	26.1	23.7	37.2	27.1	25.9
Other amusement and recreation services	4,314	13,644	513,697	32,876	22,222	7,691	100,201	97,364	12.0	16.6	7.6	11.6	15.1	20.4	7.9	8.9
Medical and health services	16,495	62,506	4,713,199	55,726	106,263	32,354	1,068,896	1,944,005	5.2	9.0	2.9	5.5	3.7	7.6	3.0	3.6
Offices of physicians	9,025	40,042	3,060,182	22,865	49,793	7,025	596,513	1,519,097	6.4	13.3	3.6	9.1	4.0	15.4	3.2	4.0
Offices of dentists	2,184	4,804	326,046	6,704	6,859	2,222	64,355	132,789	16.1	15.8	13.6	18.3	14.4	26.7	13.8	15.1
Offices of osteopathic physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of chiropractors	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of optometrists	1,636	3,781	211,168	2,882	2,665	859	30,533	63,045	19.5	19.5	17.4	20.8	18.5	35.4	19.1	19.7
Registered and practical nurses	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Nursing and personal care facilities	1,068	3,761	490,052	14,856	30,178	14,887	210,461	43,741	18.5	16.0	9.2	10.6	9.8	13.0	9.9	12.0
Hospitals	170	1,621	260,437	3,745	10,188	4,719	100,979	28,102	43.5	19.7	7.8	11.1	6.5	10.4	6.8	17.4
Medical laboratories	572	3,362	174,677	1,201	2,819	479	31,488	68,579	29.8	30.9	18.7	28.4	23.4	47.5	23.6	21.9
Dental laboratories	481	1,168	31,807	368	826	(*)	9,624	9,060	36.3	69.9	28.7	38.0	34.0	(*)	37.1	34.0
Other medical and health services	805	2,670	93,472	1,971	1,689	1,283	16,789	37,968	26.7	25.1	18.7	30.1	20.9	34.2	23.1	21.2
Legal services	25,909	93,310	7,453,570	89,017	155,313	20,930	1,664,393	3,826,359	4.3	3.4	2.3	3.3	2.7	8.6	2.3	2.5
Educational services	1,963	5,251	89,471	2,153	2,912	950	23,003	18,926	18.4	18.8	17.3	21.0	18.4	27.4	21.2	19.4
Engineering and architectural services	4,827	12,161	1,556,930	13,325	35,127	6,720	483,883	297,482	10.4	9.6	4.6	8.7	5.1	13.9	5.2	7.4
Accounting, auditing, and bookkeeping services	11,702	40,864	3,556,037	43,107	96,089	21,888	1,375,744	1,022,983	6.7	6.7	3.0	5.2	3.3	6.7	2.6	3.7
Certified public accountants	7,786	30,965	3,153,388	37,649	85,469	19,799	1,227,474	911,405	7.7	7.9	3.3	5.6	3.6	7.3	2.8	3.9
Other accounting, auditing, and bookkeeping services	3,916	9,899	401,549	5,458	10,620	2,089	148,270	111,578	13.0	12.2	7.7	13.5	7.7	14.3	6.4	11.8
Other services	5,987	13,517	487,010	9,551	10,378	4,676	59,548	125,399	10.3	10.1	10.6	17.9	13.8	22.3	13.8	11.7
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1] Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

[2] This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1—8 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 2.2—Income Statement for Selected Industries

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, and fishing						
		Total	Farms					Agricultural services, forestry, and fishing
			Total	Field crop	Fruit, tree nut, and vegetable	Livestock	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Partnerships With and Without Net Profit								
Number of partnerships	1 062 268	122 625	109 613	39,910	11,470	54,662	3,371	13,012
Amounts								
Total receipts	**139,417,727**	**13,198,172**	**11,863,655**	**4,224,710**	**1,217,284**	**6,162,494**	**259,367**	**1,334,317**
Business receipts	133,922,697	12 521,257	11 219 087	3 942 927	1 137 784	5,887,807	250,569	1,302 170
Income from other partnerships	154 044	17,578	16,749	6 342	1,712	8,663	(*)	(*)
Nonqualifying dividends	30,575	2,704	2,593	652	147	1,492	(*)	(*)
Interest	2,278,164	71 479	68,067	18,434	16 532	31,884	1,237	2,392
Rents	653,219	99,318	95,152	35,922	18,742	38,724	1,764	4,166
Royalties	197,957	14,511	14,494	3 928	(*)	10,368	—	(*)
Farm net profit	15,868	14,897	13,354	9 142	(*)	3,844	—	(*)
Net gain, noncapital assets	363 207	75 134	66 904	13,017	3,804	48,336	1,747	8 230
Other receipts	1 700 896	361 294	366,435	153 046	37,997	131 376	4,016	14,859
Total deductions	**130,552,854**	**12,013,980**	**10,848,798**	**3,246,974**	**1,144,435**	**6,232,163**	**225,206**	**1,185,182**
Cost of sales and operations, total	62,577,185	7,872,102	7,277,321	1,921,781	593,928	4,632,353	129,258	594 781
Inventory, beginning of-year	6,785,587	521,673	500,347	85 750	7 789	421,447	5,351	21,326
Purchases	41,973,353	2,886,601	2,471,157	289 733	53,285	2,096,431	31,708	415,444
Cost of labor	4,199 830	797,429	726,261	287 982	193,475	209,751	37,173	69,048
Material and supplies	3,183,776	293,604	255,197	82,086	46,349	100,320	26,442	38,407
Other costs	14,001,149	3,800,269	3,719,984	1,254,904	301,973	2,126,773	36,314	80,305
Less: Inventory, end-of-year	7,546,590	427,474	397,725	58,674	6,952	322,369	7,730	29,749
Salaries and wages	11,604,150	226,566	102,247	19,631	32,572	38,326	11,718	124,321
Payments to partners	2,605,514	146,231	98,082	35,082	11,180	48,646	4,154	47,169
Rent	3,440,272	471,623	447,343	239,975	64,246	140,567	2,555	24,280
Interest	11,152,210	554,830	529,562	152,415	73,975	297,784	5,388	25,268
Taxes	5,273,167	264,889	240,241	68,567	48,927	98,268	6,459	24,648
Bad debts	264,097	3,353	1,904	282	363	1,218	(*)	1,449
Repairs	1,966,214	452,734	412,391	205,903	47,054	154,326	5,108	40,343
Depreciation	8,628,601	875,884	805,810	306,244	101,634	385,426	12,306	70,074
Amortization	174,960	1,812	1,229	523	63	643	—	583
Depletion	511,106	1,942	2,407	940	(*)	1,456	—	(*)
Pension, profit-sharing, annuity, bond purchase plans	162,812	13,193	3,585	1,801	769	703	(*)	9,608
Employee benefit programs	218,538	3,880	3,153	418	601	1,456	(*)	727
Net loss from other partnerships	951,745	29,154	23,756	4,222	2,468	17,066	—	(*)
Farm net loss	9,741	8,256	8,034	(*)	(*)	(*)	—	(*)
Net loss, noncapital assets	74,353	11,327	10,678	1,657	(*)	6,707	(*)	649
Other deductions	20,987,189	1,074,202	880,075	264,299	162,259	406,303	47,214	194,127
Net profit (less loss)	**8,864,873**	**1,184,192**	**1,015,057**	**977,736**	**72,849**	**−69,669**	**34,161**	**169,135**
Net profit	11,594,862	2,258,967	2,048,122	1,163,801	233,792	601,221	50,308	209,645
Net loss	12,729,989	1,074,775	1,034,065	186,065	160,943	670,910	16,147	40,710
Frequencies								
Number of partnerships	1,062,268	122,625	109,613	39,910	11,470	54,862	3,371	13,012
Total receipts	**996,633**	**115,268**	**103,139**	**38,156**	**10,159**	**51,609**	**3,015**	**12,127**
Business receipts	914,098	111,835	99,923	35,635	9,911	50,377	3,000	11,913
Income from other partnerships	10,318	1,074	971	312	66	577	(*)	(*)
Nonqualifying dividends	11,894	3,163	2,983	980	436	1,553	(*)	(*)
Interest	242,722	21,818	20,598	7,504	3,123	9,202	768	1,220
Rents	75,405	22,110	21,201	9,670	2,450	6,725	356	909
Royalties	12,990	3,769	3,765	1,098	(*)	2,528	—	(*)
Farm net profit	2,324	1,861	1,809	863	(*)	803	—	(*)
Net gain, noncapital assets	52,827	18,132	17,367	5,323	937	10,894	213	785
Other receipts	408,692	82,048	78,865	30,584	5,972	39,017	1,292	5,183
Total deductions	**1,041,281**	**121,185**	**108,316**	**39,413**	**11,399**	**54,204**	**3,300**	**12,869**
Cost of sales and operations, total	471,279	102,979	95,036	34,906	6,979	48,982	2,169	7,943
Inventory, beginning-of-year	212,806	9,003	6,940	1,192	267	5,153	298	2,063
Purchases	302,679	32,985	29,978	5,781	817	20,544	776	4,006
Cost of labor	153,975	68,373	65,496	23,904	6,324	34,165	1,083	2,877
Material and supplies	203,124	73,522	69,594	23,723	5,926	38,393	1,552	3,928
Other costs	245,556	96,268	92,140	34,300	8,855	47,568	1,419	4,148
Less: Inventory, end-of-year	229,419	9,147	7,068	1,205	265	5,263	314	2,078
Salaries and wages	330,798	12,255	6,824	1,920	1,114	3,139	651	5,431
Payments to partners	142,685	11,152	8,650	2,752	1,224	4,151	523	2,502
Rent	425,845	56,646	51,011	17,603	4,400	28,175	633	5,635
Interest	582,729	76,668	69,089	24,306	7,050	35,785	1,938	7,579
Taxes	832,769	100,440	90,152	34,119	9,886	43,718	2,429	10,288
Bad debts	75,135	1,805	780	246	158	292	(*)	1,025
Repairs	581,057	96,690	87,253	32,312	7,398	45,472	2,071	9,437
Depreciation	793,720	106,508	95,624	34,770	10,465	47,676	2,712	10,885
Amortization	16,604	708	769	72	61	231	—	339
Depletion	15,612	1,182	1,227	504	(*)	706	—	(*)
Pension, profit-sharing, annuity, bond purchase plans	21,174	1,367	857	272	206	265	(*)	510
Employee benefit programs	43,975	1,858	1,359	207	174	710	(*)	499
Net loss from other partnerships	15,237	982	891	216	72	598	—	(*)
Farm net loss	1,483	1,227	1,013	(*)	(*)	(*)	—	(*)
Net loss, noncapital assets	11,719	4,038	4,546	710	(*)	3,690	(*)	392
Other deductions	987,569	114,844	101,220	37,371	10,883	51,753	3,419	11,624
Net profit (less loss)	**1,057,132**	**122,079**	**109,138**	**39,626**	**11,470**	**54,671**	**3,371**	**12,941**
Net profit	672,386	75,040	65,662	28,661	6,367	29,647	1,767	8,378
Net loss	384,746	47,039	42,476	10,765	5,063	25,024	1,604	4,563

Footnote at end of table

Table 2.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Mining			Construction						
						Special trade contractors				
	Total	Oil and gas extraction	Other mining	Total	General contractors	Total	Plumbing, heating, and air conditioning	Painting, paper hanging, and decorating	Masonry, stonework, tile setting, and plastering	Contractors, not elsewhere classified
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Partnerships With and Without Net Profit										
Number of partnerships	14,053	12,261	1,792	63,096	22,993	39,888	5,332	5,208	5,919	23,429
Amounts										
Total receipts	**3,765,311**	**2,367,084**	**1,398,227**	**11,635,703**	**7,922,352**	**3,702,351**	**663,341**	**203,416**	**500,090**	**2,335,502**
Business receipts	3,592,489	2,232,654	1,359,835	11,436,167	7,775,002	3,650,734	658,805	203,180	497,059	2,291,650
Income from other partnerships	20,941	20,941	—	3,780	3,666	(*)	(*)	(*)	—	(*)
Nonqualifying dividends	109	(*)	(*)	390	159	(*)	—	—	(*)	(*)
Interest	20,501	15,891	4,610	30,631	25,066	5,466	654	(*)	732	3,835
Rents	16,707	12,091	4,616	78,950	67,474	11,044	1,420	(*)	801	8,740
Royalties	48,300	44,976	3,324	(*)	(*)	(*)	—	—	(*)	(*)
Farm net profit	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—
Net gain noncapital assets	24,912	9,385	15,527	15,419	12,596	2,814	226	(*)	(*)	2,485
Other receipts	41,291	31,004	10,287	68,802	37,503	31,281	2,034	73	1,331	27,843
Total deductions	**3,807,976**	**2,636,226**	**1,169,750**	**10,779,556**	**7,630,637**	**3,141,497**	**575,957**	**149,727**	**410,992**	**2,004,621**
Cost of sales and operations, total	1,018,887	487,737	551,150	8,316,873	6,272,345	2,040,562	429,410	81,221	263,213	1,266,718
Inventory, beginning-of-year	20,352	4,953	15,399	817,872	727,715	90,157	27,410	(*)	5,558	56,522
Purchases	276,605	155,534	123,071	1,635,547	855,267	778,678	210,796	12,860	56,855	498,367
Cost of labor	101,430	25,754	75,676	1,238,396	710,266	527,495	74,379	36,786	68,973	327,357
Material and supplies	63,930	14,001	49,929	1,545,549	1,173,731	370,697	64,239	15,462	67,605	219,391
Other costs	584,655	275,911	308,744	3,861,147	3,486,837	373,502	76,417	11,910	45,290	235,885
Less: Inventory, end-of-year	30,085	8,416	21,669	781,638	681,471	100,167	23,831	466	5,066	70,604
Salaries and wages	127,156	61,001	66,155	481,656	192,554	288,266	41,377	16,896	48,110	181,883
Payments to partners	27,296	16,675	10,621	235,236	104,054	131,182	14,165	13,679	17,915	85,423
Rent	61,621	44,250	17,471	73,486	35,756	37,683	4,601	2,211	3,501	27,370
Interest	78,435	61,172	17,263	236,412	211,225	25,157	3,735	754	2,615	18,053
Taxes	106,402	73,155	33,247	173,250	91,947	81,096	12,727	4,792	11,701	51,876
Bad debts	1,115	356	759	13,281	7,015	6,266	1,773	(*)	315	3,941
Repairs	60,609	17,610	42,999	79,466	45,904	33,454	2,739	1,323	2,679	26,713
Depreciation	203,764	118,930	84,834	222,861	130,804	91,473	10,226	4,014	9,090	68,143
Amortization	2,016	1,881	(*)	717	412	305	(*)	—	(*)	246
Depletion	444,725	350,520	94,205	1,169	465	702	—	—	(*)	(*)
Pension profit-sharing annuity bond purchase plans	3,361	1,336	2,025	11,949	5,716	6,233	1,109	(*)	2,031	2,706
Employee benefit programs	5,561	957	4,604	26,718	11,057	15,661	2,148	(*)	3,179	9,860
Net loss from other partnerships	80,671	80,572	(*)	10,865	9,732	(*)	(*)	—	—	(*)
Farm net loss	(*)	—	(*)	—	—	—	—	—	—	—
Net loss noncapital assets	252	(*)	103	1,976	1,058	918	(*)	(*)	(*)	293
Other deductions	1,585,876	1,341,815	244,061	893,643	510,793	381,406	51,885	23,553	45,532	260,436
Net profit (less loss)	**—42,665**	**—271,142**	**228,477**	**656,145**	**291,715**	**560,854**	**87,364**	**53,691**	**89,098**	**330,881**
Net profit	1,059,736	737,187	322,549	1,234,406	623,112	607,076	92,603	55,146	94,681	364,646
Net loss	1,102,401	1,008,329	94,072	578,261	331,397	46,222	5,219	1,455	5,583	33,965
Frequencies										
Number of partnerships	14,053	12,261	1,792	63,096	22,993	39,888	5,332	5,208	5,919	23,429
Total receipts	**10,997**	**9,645**	**1,352**	**61,469**	**21,770**	**39,504**	**5,245**	**5,137**	**5,847**	**23,275**
Business receipts	10,255	9,046	1,209	61,157	21,510	39,432	5,245	5,137	5,847	23,203
Income from other partnerships	304	304	—	102	88	(*)	(*)	(*)	—	(*)
Nonqualifying dividends	17	(*)	(*)	174	67	(*)	—	—	(*)	(*)
Interest	1,900	1,548	352	7,233	3,637	3,594	625	(*)	691	2,046
Rents	893	705	188	4,142	2,627	1,513	346	(*)	223	918
Royalties	1,218	1,169	49	(*)	(*)	(*)	—	—	(*)	(*)
Farm net profit	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—
Net gain, noncapital assets	1,150	848	302	2,630	1,378	1,259	291	(*)	(*)	739
Other receipts	4,198	3,623	575	22,445	8,410	13,851	1,606	1,299	2,312	6,674
Total deductions	**13,980**	**12,188**	**1,792**	**63,006**	**22,976**	**39,815**	**5,332**	**5,208**	**5,847**	**23,428**
Cost of sales and operations, total	3,217	2,463	734	51,750	19,116	32,490	5,167	4,336	4,374	18,613
Inventory, beginning-of-year	371	144	227	10,451	3,262	7,189	2,621	(*)	385	3,859
Purchases	585	253	332	23,921	7,888	15,962	3,461	1,554	1,511	9,436
Cost of labor	673	298	375	23,996	8,213	15,710	2,691	1,887	2,632	8,300
Material and supplies	911	601	310	28,688	9,948	18,738	2,372	2,923	2,904	10,539
Other costs	2,627	2,129	508	24,327	10,672	13,582	2,710	1,675	2,059	7,138
Less: Inventory, end-of-year	320	89	231	12,118	3,784	8,334	2,910	466	556	4,402
Salaries and wages	2,807	2,027	780	24,057	6,376	15,539	2,111	1,583	2,441	9,404
Payments to partners	1,451	1,149	302	14,966	5,525	9,443	1,082	1,172	1,123	6,086
Rent	4,058	3,337	721	27,757	9,339	18,347	3,329	2,569	2,603	9,846
Interest	4,266	3,294	972	32,605	13,807	18,656	2,630	1,403	2,020	12,603
Taxes	8,263	6,845	1,418	51,034	18,507	32,312	4,654	3,772	4,787	19,099
Bad debts	318	182	136	4,018	970	3,048	793	(*)	397	1,711
Repairs	3,365	2,344	1,021	31,079	10,160	20,775	2,845	2,821	3,024	12,085
Depreciation	9,533	8,269	1,264	46,830	16,218	30,468	4,244	3,712	4,160	18,352
Amortization	144	128	(*)	507	133	374	(*)	—	(*)	264
Depletion	8,059	7,433	626	232	92	138	—	—	(*)	(*)
Pension profit-sharing annuity bond purchase plans	105	39	66	1,076	321	755	126	(*)	263	256
Employee benefit programs	337	157	180	4,130	1,381	2,749	568	(*)	418	1,375
Net loss from other partnerships	456	453	(*)	497	274	(*)	(*)	(*)	—	(*)
Farm net loss	(*)	—	(*)	—	—	—	—	—	—	—
Net loss noncapital assets	122	(*)	34	592	365	227	(*)	(*)	(*)	125
Other deductions	12,420	10,716	1,702	59,394	21,590	37,589	4,889	4,852	5,561	22,287
Net profit (less loss)	**13,982**	**12,190**	**1,792**	**62,897**	**22,948**	**39,534**	**5,332**	**5,066**	**5,783**	**23,343**
Net profit	8,057	7,075	982	48,815	16,329	32,342	4,471	4,408	5,064	18,399
Net loss	5,975	5,115	860	13,882	6,619	7,192	861	658	729	4,944

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Table 2.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing					Transportation, communication, electric, gas, and sanitary services				
	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery except electrical	Other manufacturing industries	Total	Transportation			Communication, electric, gas, and sanitary services
							Total	Trucking and warehousing	Other transportation	
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Partnerships With and Without Net Profit										
Number of partnerships	30,820	5,076	6,152	2,493	16,899	14,331	11,743	8,746	2,997	[illegible]
Amounts										
Total receipts	7,692,639	1,213,167	726,773	426,747	5,323,952	2,151,795	1,872,837	1,023,859	848,778	279,158
Business receipts	7,554,720	1,186,487	719,001	422,419	5,226,823	2,099,483	1,825,883	999,666	826,017	[illegible]
Income from other partnerships	8,567	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Nonqualifying dividends	1,420	(*)	(*)	(*)	129	(*)	(*)	(*)	(*)	(*)
Interest	25,920	6,193	1,620	1,779	16,328	6,961	5,370	2,296	3,074	[illegible]
Rents	19,867	4,421	3,063	933	11,450	10,021	7,959	5,841	2,118	[illegible]
Royalties	19,611	(*)	(*)	(*)	8,328	(*)	(*)	(*)	(*)	—
Farm net profit	(*)	(*)	—	(*)	—	—	—	—	—	—
Net gain, noncapital assets	5,139	2,229	311	335	2,264	5,315	4,553	3,788	765	[illegible]
Other receipts	66,345	10,377	4,600	828	50,540	29,553	28,414	11,818	16,596	[illegible]
Total deductions	7,116,292	1,211,303	625,447	362,849	4,918,693	2,144,459	1,801,760	937,369	864,391	342,699
Cost of sales and operations, total	5,016,246	799,892	285,928	255,126	3,675,300	748,408	689,083	308,428	380,655	[illegible]
Inventory, beginning-of-year	564,266	68,345	24,057	72,474	399,390	23,221	21,727	9,208	12,519	[illegible]
Purchases	3,189,567	405,971	158,709	143,174	2,481,713	306,540	288,689	169,742	118,947	17,851
Cost of labor	717,009	112,184	70,410	67,308	467,107	79,812	69,027	32,449	36,578	[illegible]
Material and supplies	403,901	95,052	24,227	20,833	263,789	34,423	31,304	16,518	14,786	[illegible]
Other costs	835,584	209,115	40,569	33,836	552,064	328,509	300,258	90,330	209,926	[illegible]
Less: Inventory, end-of-year	694,081	90,775	32,044	82,499	488,763	24,997	21,922	9,819	12,103	[illegible]
Salaries and wages	439,013	58,335	108,116	24,306	248,256	244,874	188,255	140,572	47,683	[illegible]
Payments to partners	129,149	16,460	26,133	15,432	71,124	50,563	37,544	32,370	5,174	[illegible]
Rent	104,460	25,174	17,904	5,162	56,220	62,571	54,997	39,843	14,254	[illegible]
Interest	100,072	22,841	7,307	3,382	66,542	90,712	71,548	18,295	53,253	[illegible]
Taxes	142,206	24,350	17,891	9,312	90,653	78,861	56,588	40,158	16,430	[illegible]
Bad debts	13,334	1,187	3,929	1,151	7,067	10,721	2,198	1,094	1,104	[illegible]
Repairs	74,971	26,169	4,702	2,644	41,456	69,101	61,753	52,342	9,411	[illegible]
Depreciation	239,661	57,419	16,710	10,743	154,789	270,359	209,367	70,761	138,606	[illegible]
Amortization	4,522	(*)	(*)	(*)	3,796	4,966	(*)	(*)	(*)	(*)
Depletion	36,116	33,224	—	(*)	2,856	(*)	(*)	(*)	(*)	—
Pension, profit-sharing, annuity, bond purchase plans	14,178	1,925	1,418	777	10,058	3,415	2,883	1,098	1,785	(*)
Employee benefit programs	24,490	2,534	2,928	2,635	16,393	6,550	4,602	2,705	1,897	[illegible]
Net loss from other partnerships	9,301	(*)	(*)	(*)	9,177	(*)	(*)	(*)	(*)	(*)
Farm net loss	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	—
Net loss, noncapital assets	721	(*)	(*)	(*)	249	(*)	(*)	(*)	(*)	(*)
Other deductions	769,746	141,268	131,710	32,098	464,670	499,497	420,044	226,773	193,271	[illegible]
Net profit (less loss)	574,347	1,864	103,326	63,898	405,259	7,336	70,877	86,490	−15,613	−63,541
Net profit	955,731	91,623	125,888	71,011	667,469	254,946	218,843	107,745	111,098	[illegible]
Net loss	381,444	89,759	22,562	7,113	262,210	247,610	147,966	21,255	126,711	[illegible]
Frequencies										
Number of partnerships	30,620	5,076	6,152	2,493	16,899	14,331	11,743	8,746	2,997	[illegible]
Total receipts	29,447	4,858	6,060	2,422	16,087	14,077	11,508	8,672	2,836	2,569
Business receipts	29,260	4,843	6,009	2,422	15,986	13,916	11,363	8,593	2,764	[illegible]
Income from other partnerships	29	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	—
Nonqualifying dividends	52	(*)	(*)	(*)	71	(*)	(*)	(*)	(*)	(*)
Interest	3,452	427	879	216	1,930	1,746	1,314	1,029	285	[illegible]
Rents	1,956	213	584	191	968	802	767	595	172	(*)
Royalties	200	(*)	(*)	(*)	35	(*)	(*)	(*)	(*)	—
Farm net profit	(*)	(*)	—	(*)	—	—	—	—	—	—
Net gain, noncapital assets	1,291	298	215	199	579	1,344	1,129	823	306	[illegible]
Other receipts	13,093	1,851	2,660	1,164	7,388	4,740	3,950	2,905	1,045	[illegible]
Total deductions	30,620	5,076	6,152	2,493	16,899	14,331	11,743	8,746	2,997	[illegible]
Cost of sales and operations, total	26,393	3,905	5,036	2,351	15,091	5,139	4,116	2,976	1,140	[illegible]
Inventory, beginning-of-year	15,895	1,750	2,788	1,040	10,317	554	449	271	178	[illegible]
Purchases	19,373	3,000	3,412	1,702	11,259	1,489	1,134	738	396	[illegible]
Cost of labor	11,183	1,838	1,756	1,299	6,190	1,852	1,589	1,230	359	[illegible]
Material and supplies	12,565	1,721	2,074	1,296	7,474	2,027	1,531	1,328	203	[illegible]
Other costs	13,080	1,680	2,201	1,510	7,669	3,331	2,631	1,972	659	[illegible]
Less: Inventory, end-of-year	17,322	2,001	3,284	1,118	10,919	652	476	297	179	[illegible]
Salaries and wages	11,420	1,830	2,655	1,130	5,805	6,825	5,503	4,402	1,101	[illegible]
Payments to partners	7,259	977	1,615	824	3,853	4,112	3,105	2,763	342	[illegible]
Rent	17,505	2,211	4,240	1,405	9,649	6,624	5,393	4,009	1,384	[illegible]
Interest	14,660	3,301	2,845	1,172	7,342	9,138	7,572	6,185	1,387	[illegible]
Taxes	23,839	4,183	4,694	2,192	12,770	12,603	10,603	8,023	2,580	[illegible]
Bad debts	4,105	475	1,164	385	2,081	1,023	705	542	163	[illegible]
Repairs	17,161	3,351	3,887	1,293	6,640	9,794	8,623	6,867	1,756	[illegible]
Depreciation	24,079	4,178	4,982	1,991	12,928	12,691	10,184	7,735	2,449	[illegible]
Amortization	490	(*)	(*)	(*)	349	224	(*)	(*)	(*)	(*)
Depletion	239	185	—	(*)	53	(*)	(*)	(*)	—	—
Pension, profit-sharing, annuity, bond purchase plans	769	(*)	85	73	534	281	263	130	133	(*)
Employee benefit programs	2,969	319	633	392	1,625	867	589	414	175	[illegible]
Net loss from other partnerships	39	(*)	(*)	(*)	23	(*)	(*)	(*)	(*)	(*)
Farm net loss	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	—
Net loss, noncapital assets	283	(*)	(*)	(*)	93	(*)	(*)	(*)	(*)	[illegible]
Other deductions	28,776	4,917	6,001	2,422	15,436	13,423	11,219	8,134	2,885	[illegible]
Net profit (less loss)	30,393	5,069	6,152	2,493	16,679	14,250	11,672	8,675	2,997	2,578
Net profit	23,440	4,104	4,543	2,207	12,386	9,725	7,887	6,294	1,593	[illegible]
Net loss	6,953	965	1,609	286	4,293	4,525	3,785	2,381	1,404	[illegible]

Footnote at end of table.

Table 2.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade							
			Retail trade					
						Food stores		
	Total	Wholesale trade	Total	Building materials, hardware, garden supply, and mobile home dealers	General merchandise stores	Total	Grocery stores	Other food stores
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Partnerships With and Without Net Profit								
Number of partnerships	195,503	28,103	167,091	8,719	4,871	24,331	16,479	7,852
Amounts								
Total receipts	**44,080,034**	**16,177,511**	**27,856,719**	**1,850,219**	**1,023,056**	**5,959,767**	**4,790,897**	**1,168,100**
Business receipts	43,577,910	15,985,092	27,567,162	1,913,716	1,008,264	5,918,502	4,755,288	1,163,214
Income from other partnerships	5,655	3,064	2,591	(*)	(*)	(*)	(*)	—
Nonqualifying dividends	2,046	616	1,430	160	152	889	676	(*)
Interest	66,843	28,150	38,644	4,426	1,975	4,198	3,646	552
Rents	114,741	29,295	85,355	9,252	4,273	13,328	10,820	2,508
Royalties	2,925	1,616	1,309	(*)	(*)	153	118	(*)
Farm net profit	(*)	(*)	(*)	(*)	—	(*)	(*)	—
Net gain, noncapital assets	21,887	4,648	17,248	383	122	3,017	2,011	1,006
Other receipts	267,499	124,602	142,890	21,871	7,501	19,405	17,733	1,672
Total deductions	**41,224,342**	**15,219,264**	**25,982,620**	**1,615,084**	**955,518**	**5,655,335**	**4,580,935**	**1,074,400**
Cost of sales and operations, total	33,058,818	13,303,042	19,737,102	1,420,906	755,059	4,716,877	3,885,004	831,873
Inventory, beginning-of-year	3,609,078	1,047,705	2,561,111	302,071	159,777	273,329	243,517	29,812
Purchases	31,444,590	12,511,604	18,914,537	1,349,534	743,966	4,596,881	3,828,938	767,943
Cost of labor	498,659	144,124	354,372	22,147	12,551	45,443	16,130	29,313
Material and supplies	420,125	134,191	285,842	32,112	2,657	35,707	12,044	23,663
Other costs	1,304,296	697,958	606,326	45,578	16,958	75,301	59,163	16,138
Less: Inventory, end-of-year	4,218,930	1,232,540	2,984,089	330,537	182,850	309,784	274,788	34,996
Salaries and wages	2,580,218	556,737	2,023,022	119,718	74,980	323,996	243,881	80,115
Payments to partners	611,584	139,932	471,521	37,121	10,014	69,914	48,808	21,106
Rent	671,487	89,876	581,527	18,869	16,140	71,181	47,495	23,692
Interest	262,617	72,432	190,132	20,530	5,528	18,832	15,727	3,105
Taxes	694,218	146,950	546,998	40,101	16,320	87,602	67,709	20,093
Bad debts	82,176	27,094	55,076	8,181	1,155	3,876	3,445	431
Repairs	197,140	58,733	138,259	8,727	3,504	25,373	18,606	6,767
Depreciation	426,138	106,306	319,414	23,883	10,112	50,655	36,654	14,001
Amortization	5,272	1,092	4,180	(*)	(*)	327	229	(*)
Depletion	1,227	701	526	(*)	(*)	(*)	(*)	—
Pension, profit-sharing, annuity, bond purchase plans	17,552	11,134	6,418	781	195	1,694	1,306	388
Employee benefit programs	34,244	11,831	22,409	1,480	506	5,362	4,043	1,319
Net loss from other partnerships	3,648	1,343	2,303	(*)	(*)	(*)	—	(*)
Farm net loss	(*)	(*)	(*)	—	—	—	—	—
Net loss, noncapital assets	6,562	714	5,878	188	(*)	201	176	(*)
Other deductions	2,571,273	691,282	1,877,770	113,395	57,600	279,128	207,744	71,384
Net profit (less loss)	**2,855,692**	**958,247**	**1,874,099**	**135,135**	**67,538**	**304,432**	**209,762**	**94,700**
Net profit	3,136,893	1,025,274	2,108,080	153,168	76,842	327,699	227,053	100,946
Net loss	301,201	67,027	233,981	18,033	9,304	23,537	17,291	6,246
Frequencies								
Number of partnerships	195,503	28,103	167,091	8,719	4,871	24,331	16,479	7,852
Total receipts	**163,515**	**27,673**	**165,533**	**8,434**	**4,800**	**24,260**	**16,478**	**7,781**
Business receipts	183,319	27,580	165,430	8,434	4,800	24,189	16,408	7,781
Income from other partnerships	366	79	267	(*)	(*)	(*)	(*)	—
Nonqualifying dividends	1,224	150	1,074	163	78	289	210	(*)
Interest	23,805	5,306	18,494	1,481	737	3,109	2,478	631
Rents	15,778	2,656	13,048	1,328	494	2,597	1,989	608
Royalties	289	57	232	(*)	(*)	58	55	(*)
Farm net profit	(*)	(*)	(*)	(*)	—	(*)	(*)	—
Net gain, noncapital assets	6,409	1,321	5,085	483	87	927	680	247
Other receipts	90,256	12,568	77,813	4,865	2,152	11,737	8,112	3,625
Total deductions	**165,290**	**28,032**	**166,945**	**8,719**	**4,871**	**24,331**	**16,479**	**7,852**
Cost of sales and operations, total	167,457	24,408	162,742	8,233	4,577	23,871	16,241	7,630
Inventory, beginning-of-year	142,666	17,071	125,510	6,549	4,280	19,493	14,321	5,172
Purchases	175,981	22,084	153,661	7,807	4,402	22,597	15,780	6,817
Cost of labor	24,677	4,028	20,778	1,246	686	3,071	1,758	1,313
Material and supplies	45,933	5,153	40,631	1,908	1,414	6,068	3,209	2,859
Other costs	59,424	9,615	49,802	3,332	1,668	5,771	3,854	1,917
Less: Inventory, end-of-year	153,488	17,927	135,476	6,819	4,329	20,184	14,888	5,296
Salaries and wages	113,538	14,213	99,303	4,919	2,867	14,385	9,485	4,900
Payments to partners	47,274	7,045	40,227	2,714	1,128	5,610	3,840	1,870
Rent	138,674	17,749	120,830	5,333	2,909	16,635	10,863	5,772
Interest	96,427	13,417	82,928	4,955	2,580	11,756	7,966	3,790
Taxes	172,782	22,223	150,393	7,617	4,428	22,513	15,489	7,024
Bad debts	39,856	5,817	34,028	2,466	671	3,873	3,330	543
Repairs	131,308	14,765	116,468	5,536	3,463	19,506	13,522	5,984
Depreciation	158,153	20,993	138,034	6,686	3,878	20,994	14,689	6,305
Amortization	3,014	355	2,659	(*)	(*)	257	175	(*)
Depletion	534	135	399	(*)	(*)	(*)	(*)	—
Pension, profit-sharing, annuity, bond purchase plans	3,232	1,037	2,195	261	31	428	318	110
Employee benefit programs	10,826	2,469	8,354	721	171	1,596	812	784
Net loss from other partnerships	304	74	230	(*)	(*)	(*)	—	(*)
Farm net loss	(*)	(*)	(*)	—	—	—	—	—
Net loss, noncapital assets	1,940	478	1,462	134	(*)	97	86	(*)
Other deductions	190,740	27,521	162,910	7,854	4,434	23,952	16,315	7,637
Net profit (less loss)	**194,416**	**27,935**	**168,174**	**8,719**	**4,793**	**24,188**	**16,407**	**7,781**
Net profit	143,842	21,986	121,690	6,517	3,852	19,795	13,342	6,453
Net loss	50,576	5,949	44,484	2,202	941	4,393	3,065	1,328

Footnote at end of table

Table 2.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued									
					Retail trade—Continued					
	Automotive dealers and service stations				Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Liquor stores	Other retail trade
	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers						
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Partnerships With and Without Net Profit										
Number of partnerships	29,199	6,164	17,190	5,845	13,162	10,951	24,039	10,711	4,367	36,721
Amounts										
Total receipts	**7,122,153**	**2,694,115**	**3,457,458**	**970,580**	**1,489,838**	**1,743,583**	**2,865,855**	**776,659**	**922,871**	**4,002,418**
Business receipts	7,072,190	2,665,553	3,443,012	963,625	1,467,683	1,714,457	2,634,242	761,129	914,795	3,961,494
Income from other partnerships	(*)	(*)	—	—	—	—	(*)	—	(*)	(*)
Nonqualifying dividends	12	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	77
Interest	7,689	5,098	1,462	1,129	3,274	6,136	1,417	167	519	8,843
Rents	12,450	5,969	5,318	1,162	7,735	5,561	10,718	16,039	2,549	9,450
Royalties	(*)	(*)	(*)	(*)	—	(*)	(*)	—	—	(*)
Farm net profit	—	—	—	—	—	—	(*)	—	—	—
Net gain, noncapital assets	1,874	1,072	599	203	354	293	5,618	(*)	3,345	1,567
Other receipts	27,769	16,255	7,056	4,458	10,776	16,460	12,688	4,846	1,749	19,625
Total deductions	**6,705,472**	**2,816,962**	**3,184,848**	**903,662**	**1,350,528**	**1,596,982**	**2,867,887**	**706,588**	**858,557**	**3,668,669**
Cost of sales and operations, total	5,637,957	2,257,865	2,692,243	687,849	938,886	1,150,147	1,401,980	363,442	711,270	2,634,578
Inventory, beginning-of-year	566,468	318,168	69,126	159,164	309,235	282,048	42,677	22,112	84,686	517,716
Purchases	5,361,350	2,082,279	2,599,321	679,750	953,023	1,117,693	1,231,067	356,634	703,013	2,507,378
Cost of labor	87,790	36,188	22,300	9,302	11,966	23,053	117,987	7,590	5,673	46,872
Material and supplies	73,247	28,123	37,576	7,546	13,398	10,725	31,474	6,237	1,263	77,002
Other costs	261,606	177,520	49,363	34,723	16,562	45,139	31,921	4,652	9,835	102,756
Less: Inventory, end-of-year	692,504	384,413	105,455	202,636	359,216	326,509	53,048	23,763	62,620	611,128
Salaries and wages	317,593	106,254	141,327	70,012	132,533	128,516	471,304	103,055	41,514	369,811
Payments to partners	64,298	27,805	39,515	16,978	37,998	43,796	69,541	20,159	12,771	85,903
Rent	101,857	16,991	64,550	20,318	52,917	37,918	137,520	24,639	15,765	104,761
Interest	46,896	28,316	8,520	10,050	7,726	12,500	31,127	12,676	6,769	27,354
Taxes	109,516	22,620	70,748	15,938	27,786	33,041	107,334	33,849	18,548	72,700
Bad debts	15,515	9,019	4,424	2,172	3,280	8,921	1,669	694	748	9,837
Repairs	23,377	10,976	8,492	3,909	5,460	6,310	32,337	9,711	4,467	16,983
Depreciation	47,847	12,087	25,709	10,051	15,140	16,208	67,882	22,772	9,706	55,199
Amortization	417	(*)	(*)	(*)	(*)	(*)	1,464	(*)	595	726
Depletion	(*)	(*)	(*)	(*)	—	—	—	—	(*)	(*)
Pension, profit-sharing, annuity, bond purchase plans	803	474	168	(*)	198	358	415	(*)	(*)	1,901
Employee benefit programs	5,229	4,111	499	619	690	1,214	2,766	359	286	3,215
Net loss from other partnerships	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)
Farm net loss	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	104	(*)	(*)	(*)	(*)	524	(*)	(*)	—	456
Other deductions	313,841	120,089	127,961	65,771	127,147	159,179	339,711	108,751	35,967	343,031
Net profit (less loss)	**416,681**	**77,153**	**272,810**	**66,718**	**139,310**	**144,571**	**197,968**	**70,271**	**64,414**	**333,749**
Net profit	449,645	66,820	281,440	79,385	156,234	157,496	247,371	62,382	68,550	368,393
Net loss	32,964	11,667	8,630	12,667	16,924	12,925	49,403	12,111	4,136	34,644
Frequencies										
Number of partnerships	29,199	6,164	17,190	5,845	13,162	10,951	24,039	10,711	4,367	36,721
Total receipts	**29,053**	**6,164**	**17,119**	**5,770**	**13,020**	**10,880**	**23,852**	**10,695**	**4,367**	**36,152**
Business receipts	29,053	6,164	17,119	5,770	13,004	10,690	23,852	10,695	4,367	36,136
Income from other partnerships	(*)	(*)	—	—	—	—	(*)	—	(*)	(*)
Nonqualifying dividends	56	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	261
Interest	3,084	659	1,657	578	1,923	1,795	1,437	742	473	3,703
Rents	2,237	770	1,230	237	737	874	1,246	1,426	248	1,867
Royalties	(*)	(*)	(*)	(*)	—	(*)	(*)	—	—	(*)
Farm net profit	—	—	—	—	—	—	(*)	—	—	—
Net gain, noncapital assets	623	166	563	62	304	195	609	(*)	302	693
Other receipts	12,503	3,341	6,393	2,768	5,894	6,014	11,501	5,751	2,476	14,726
Total deductions	**29,199**	**6,164**	**17,190**	**5,845**	**13,162**	**10,880**	**24,039**	**10,711**	**4,367**	**36,550**
Cost of sales and operations, total	28,762	6,164	16,835	5,763	12,789	10,586	23,557	10,661	4,367	35,289
Inventory, beginning-of-year	22,503	4,126	14,186	4,243	9,973	6,100	16,275	6,473	3,610	25,994
Purchases	27,317	5,577	16,324	5,416	12,337	9,719	22,366	10,256	4,291	32,569
Cost of labor	4,357	1,421	2,349	587	797	1,603	3,375	683	454	4,306
Material and supplies	6,502	1,494	4,140	859	2,321	2,659	6,987	2,821	726	9,222
Other costs	6,367	2,475	3,827	2,065	5,386	4,772	4,759	2,036	1,040	12,471
Less: Inventory, end-of-year	24,508	4,952	14,266	5,270	11,550	8,919	17,648	9,174	4,039	28,306
Salaries and wages	18,174	2,326	11,671	3,577	8,038	6,340	17,747	6,979	3,315	15,539
Payments to partners	6,298	1,992	3,005	1,297	3,844	3,222	5,648	2,051	1,084	6,626
Rent	21,627	3,934	13,358	4,275	10,851	7,876	16,507	7,100	2,342	26,650
Interest	15,463	3,924	7,847	3,692	6,239	6,272	11,460	6,177	2,757	15,269
Taxes	26,768	5,545	16,056	5,167	11,833	9,405	22,934	16,132	4,308	30,455
Bad debts	10,590	2,480	6,341	1,769	2,677	2,960	2,214	1,560	1,231	5,786
Repairs	19,874	4,030	11,880	4,064	6,098	6,645	19,181	9,168	3,693	20,983
Depreciation	24,275	4,683	14,536	5,050	11,245	8,730	20,566	9,565	4,174	27,921
Amortization	159	(*)	(*)	(*)	(*)	(*)	777	(*)	169	725
Depletion	(*)	(*)	(*)	(*)	—	—	—	—	(*)	(*)
Pension, profit-sharing, annuity, bond purchase plans	464	221	177	(*)	163	260	102	(*)	(*)	374
Employee benefit programs	1,925	966	514	425	649	558	1,068	345	126	1,195
Net loss from other partnerships	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)
Farm net loss	—	—	—	—	—	—	—	—	—	(*)
Net loss, noncapital assets	158	(*)	(*)	(*)	(*)	121	(*)	(*)	—	54
Other deductions	26,618	5,934	16,917	5,767	13,090	10,880	23,735	10,562	4,316	35,469
Net profit (less loss)	**29,052**	**6,158**	**17,152**	**5,773**	**12,091**	**10,542**	**22,895**	**10,711**	**4,367**	**36,365**
Net profit	22,615	4,369	14,378	3,867	6,902	6,340	16,813	7,974	3,537	23,345
Net loss	6,467	1,767	2,774	1,906	4,189	2,603	7,682	2,737	650	13,020

Footnote at end of table

Table 2.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance, insurance, and real estate										
	Total	Finance				Insurance agents, brokers, and service	Real estate				
		Total	Banking and credit agencies other than banks	Security, commodity brokers, and services	Holding and investment companies		Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Partnerships With and Without Net Profit											
Number of partnerships	430,326	110,398	3,188	2,184	105,026	7,876	312,052	250,648	30,497	15,937	14,970
Amounts											
Total receipts											
29,110,335	4,789,727	186,170	2,492,883	2,090,674	1,526,045	22,814,563	18,382,144	500,936	1,166,713	2,764,770	
Business receipts	25,877,162	2,636,603	88,593	2,136,783	411,227	1,482,546	21,758,013	17,726,202	457,961	1,064,023	2,509,827
Income from other partnerships	163,058	145,106	(*)	11,878	131,528	(*)	17,088	12,691	(*)	2,410	1,445
Nonqualifying dividends	21,420	19,144	(*)	2,808	16,199	(*)	1,552	1,363	176	(*)	(*)
Interest	1,982,196	1,561,615	87,876	275,490	1,198,249	29,566	391,015	262,332	17,719	25,177	65,787
Rents	172,971	53,892	3,307	1,470	49,116	4,192	114,866	14,398	4,595	43,787	52,106
Royalties	112,779	104,298	(*)	4,278	99,938	(*)	8,043	3,384	4,337	(*)	286
Farm net profit	(*)	—	—	—	—	—	(*)	(*)	(*)	—	(*)
Net gain, noncapital assets	162,525	31,452	491	(*)	30,945	105	130,968	98,202	6,710	3,640	21,416
Other receipts	618,020	217,616	3,984	60,160	153,472	7,609	392,795	262,534	8,868	27,631	93,762
Total deductions	32,715,062	5,087,795	156,047	2,430,146	2,501,600	1,302,706	26,324,561	21,567,300	472,563	1,217,217	3,047,461
Cost of sales and operations, total	3,013,793	312,828	(*)	(*)	297,233	236,389	2,464,576	120,862	33,759	450,997	1,858,958
Inventory, beginning-of-year	1,008,040	15,214	(*)	(*)	14,265	—	992,826	40,498	12,732	146,300	793,296
Purchases	695,973	26,894	(*)	(*)	24,096	(*)	639,580	46,333	14,218	140,955	435,084
Cost of labor	87,905	3,287	—	—	3,287	18,828	65,790	8,417	(*)	11,399	44,563
Material and supplies	179,779	15,231	—	—	15,231	(*)	164,284	13,458	532	22,905	127,389
Other costs	2,176,434	281,503	(*)	(*)	271,810	190,804	1,704,127	56,354	21,092	257,741	1,369,940
Less inventory, end-of-year	1,134,342	32,301	(*)	(*)	31,476	—	1,102,041	44,198	16,226	131,303	910,314
Salaries and wages	1,539,377	496,601	31,095	436,183	29,323	144,003	898,773	732,693	7,162	83,355	75,563
Payments to partners	411,464	181,836	5,430	125,587	50,819	48,908	180,720	117,203	3,172	36,157	24,188
Rent	685,509	106,330	7,672	65,513	33,145	25,189	553,990	502,029	15,311	25,354	11,296
Interest	8,957,419	869,271	37,941	267,444	563,886	4,899	8,083,249	7,243,798	165,655	198,920	474,872
Taxes	3,018,312	148,934	5,251	50,496	93,187	17,431	2,651,947	2,673,577	61,166	49,079	68,125
Bad debts	98,458	41,279	21,830	7,299	12,150	5,399	51,780	41,822	(*)	2,520	7,109
Repairs	811,408	17,046	420	3,668	12,958	2,564	791,799	757,862	12,625	11,963	9,349
Depreciation	4,896,083	74,515	2,185	10,672	61,658	9,568	4,612,000	4,661,079	62,090	48,685	40,146
Amortization	22,781	3,106	(*)	827	2,003	685	18,990	16,410	260	1,068	1,252
Depletion	20,941	19,190	(*)	1,080	17,221	(*)	1,650	771	836	(*)	(*)
Pension, profit-sharing, annuity, bond purchase plans	17,468	9,340	(*)	8,566	(*)	3,860	4,268	3,102	(*)	476	688
Employee benefit programs	23,912	8,492	908	7,110	474	3,953	11,467	8,529	(*)	2,140	794
Net loss from other partnerships	793,301	630,862	3,711	13,179	613,972	(*)	162,156	106,631	9,868	19,570	26,087
Farm net loss	(*)	(*)	—	—	(*)	—	(*)	(*)	—	(*)	—
Net loss, noncapital assets	41,082	20,965	(*)	(*)	17,238	(*)	20,034	15,945	187	(*)	3,107
Other deductions	8,363,458	2,147,069	28,811	1,422,201	696,057	799,391	5,416,998	4,584,971	100,153	285,970	445,904
Net profit (less loss)	3,604,727	−316,068	30,123	62,735	−410,926	223,339	−3,509,998	−3,205,156	26,353	−50,504	−262,691
Net profit	4,231,952	1,429,243	61,916	186,882	1,180,445	296,194	2,506,515	1,845,182	226,147	189,486	245,700
Net loss	7,836,679	1,747,311	31,793	124,147	1,591,371	72,855	6,016,513	5,050,338	197,794	239,990	528,391
Frequencies											
Number of partnerships	430,326	110,398	3,188	2,184	105,026	7,876	312,052	250,648	30,497	15,937	14,970
Total receipts	386,049	63,459	2,936	1,946	78,577	7,804	296,786	243,583	29,134	13,056	11,013
Business receipts	310,374	9,524	755	1,074	7,695	7,804	293,046	242,474	28,438	12,352	9,782
Income from other partnerships	7,663	5,811	(*)	34	5,680	(*)	1,747	1,344	(*)	89	163
Nonqualifying dividends	6,484	4,012	(*)	69	3,923	(*)	2,468	1,675	667	(*)	(*)
Interest	153,630	69,028	2,362	986	65,680	2,213	82,389	64,791	7,067	4,399	6,132
Rents	17,381	8,832	183	28	8,621	563	7,986	1,929	1,933	1,774	2,350
Royalties	6,547	3,395	(*)	179	3,185	(*)	3,148	1,214	1,554	(*)	154
Farm net profit	(*)	—	—	—	—	—	(*)	(*)	(*)	—	(*)
Net gain, noncapital assets	16,241	5,950	204	(*)	5,739	145	10,146	7,621	817	655	1,053
Other receipts	126,201	21,330	1,038	642	19,650	2,863	102,008	80,557	10,798	5,249	5,404
Total deductions	412,646	94,527	2,930	1,946	69,651	7,863	310,456	249,659	30,211	15,779	14,807
Cost of sales and operations, total	19,749	1,941	(*)	(*)	1,750	1,475	16,333	3,691	2,051	3,272	7,318
Inventory, beginning-of-year	5,033	380	(*)	(*)	299	—	4,653	935	(*)	1,048	2,438
Purchases	6,056	598	(*)	(*)	580	(*)	5,269	1,445	537	1,212	2,075
Cost of labor	3,417	311	—	—	311	536	2,570	885	784	366	535
Material and supplies	3,756	426	—	—	426	(*)	3,152	1,005	893	416	838
Other costs	13,648	1,224	(*)	(*)	1,113	1,078	11,346	2,327	1,672	2,155	5,192
Less inventory, end-of-year	4,789	247	(*)	(*)	237	—	4,541	1,011	358	701	2,471
Salaries and wages	59,041	3,937	796	590	2,551	5,403	49,701	40,228	3,258	4,415	1,800
Payments to partners	20,717	3,638	322	445	2,871	2,089	14,990	10,515	551	2,417	1,107
Rent	50,225	6,687	889	584	5,215	5,453	38,085	27,158	2,871	6,393	1,663
Interest	263,312	37,689	1,208	646	35,835	2,372	223,251	191,033	13,320	9,214	9,684
Taxes	310,883	39,730	1,488	1,088	37,154	6,334	264,819	216,226	25,586	11,665	11,342
Bad debts	10,159	1,607	515	77	1,015	3,103	5,449	4,365	(*)	331	587
Repairs	190,866	8,327	280	164	7,873	2,481	180,058	160,461	11,947	5,091	2,559
Depreciation	280,750	13,110	622	604	11,884	5,122	262,518	232,620	18,640	7,575	3,683
Amortization	7,611	997	(*)	21	937	361	6,253	5,263	420	241	329
Depletion	4,452	2,905	(*)	176	2,726	(*)	1,543	520	962	(*)	46
Pension, profit-sharing, annuity, bond purchase plans	1,706	138	(*)	102	(*)	512	1,056	911	(*)	87	(*)
Employee benefit programs	6,908	594	150	136	308	1,035	5,279	4,296	(*)	827	148
Net loss from other partnerships	11,862	8,008	45	119	7,844	(*)	3,851	2,697	288	479	387
Farm net loss	(*)	(*)	—	—	(*)	—	(*)	(*)	—	(*)	—
Net loss, noncapital assets	2,453	760	(*)	(*)	734	(*)	1,658	1,039	285	(*)	171
Other deductions	385,537	81,169	2,836	1,804	76,529	7,370	296,998	240,379	28,115	14,598	13,906
Net profit (less loss)	429,435	109,665	3,188	2,164	104,513	7,659	311,691	250,311	30,460	15,937	14,963
Net profit	225,323	60,873	2,356	1,301	57,216	6,984	157,466	123,268	18,514	6,302	7,382
Net loss	204,112	49,012	832	863	47,297	675	154,225	127,043	11,966	635	7,581

Footnote at end of table

Table 2.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Total	Hotels and other lodging places			Personal services					Business services
		Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Laundries, dry cleaning, and garment services	Beauty shops	Barber shops	Other personal services	
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Partnerships With and Without Net Profit										
Number of partnerships	191,150	14,631	7,397	7,234	25,842	9,140	8,138	3,013	5,551	26,531
Amounts										
Total receipts	**27,770,644**	**2,438,202**	**1,392,506**	**1,043,696**	**1,085,722**	**395,977**	**249,675**	**66,446**	**381,624**	**2,141,033**
Business receipts	27,230,793	2,321,600	1,335,891	985,709	1,077,857	385,434	248,700	67,469	376,254	2,050,438
Income from other partnerships	34,443	2,421	(*)	(*)	(*)	(*)	—	—	(*)	(*)
Nonqualifying dividends	2,448	(*)	(*)	(*)	(*)	—	(*)	—	(*)	(*)
Interest	74,529	7,761	4,739	3,022	1,583	531	142	(*)	697	12,409
Rents	140,509	59,992	26,068	33,924	6,550	4,567	(*)	(*)	2,506	13,074
Royalties	6,997	(*)	(*)	(*)	—	—	—	—	—	(*)
Farm net profit	(*)	(*)	(*)	—	(*)	(*)	—	—	—	—
Net gain noncapital assets	52,866	6,110	4,843	1,267	4,641	4,366	—	—	(*)	26,654
Other receipts	227,943	36,058	20,113	17,945	2,826	1,022	198	44	1,562	34,901
Total deductions	**20,720,235**	**2,677,545**	**1,468,381**	**1,189,164**	**890,961**	**352,099**	**207,703**	**48,591**	**262,569**	**2,229,961**
Cost of sales and operations total	3,518,126	460,265	244,662	215,603	293,877	91,564	62,673	7,762	121,878	387,250
Inventory beginning-of-year	201,141	18,373	7,471	11,902	21,903	4,687	2,250	(*)	14,843	12,091
Purchases	1,525,650	224,098	130,368	93,730	128,384	24,465	14,366	2,255	87,298	139,813
Cost of labor	675,299	96,079	50,709	45,370	60,995	31,656	38,552	(*)	9,877	75,312
Material and supplies	242,463	15,872	9,494	6,378	34,319	17,642	8,232	928	7,517	33,820
Other costs	1,108,226	130,091	56,932	73,159	42,802	17,870	1,741	(*)	19,213	141,661
Less Inventory, end-of-year	236,653	25,248	10,312	14,936	24,526	4,956	2,468	232	16,870	15,447
Salaries and wages	5,962,929	430,589	243,178	187,411	168,969	71,967	51,890	13,805	31,307	317,542
Payments to partners	993,952	34,248	18,912	15,336	53,418	12,754	15,690	8,815	16,159	91,653
Rent	1,308,152	114,557	70,379	44,178	63,736	25,291	20,087	6,395	11,963	55,816
Interest	870,011	384,939	219,271	175,668	13,452	7,151	1,946	(*)	3,879	223,281
Taxes	793,857	164,693	90,261	74,432	35,397	16,091	7,736	1,345	10,225	47,911
Bad debts	41,635	7,173	4,110	3,063	3,231	650	(*)	(*)	2,546	8,679
Repairs	220,453	77,935	41,825	36,110	16,167	8,657	2,483	387	4,640	22,584
Depreciation	1,492,410	321,028	185,115	135,913	53,597	28,697	7,151	1,903	15,846	580,265
Amortization	82,826	3,841	1,954	1,887	596	(*)	(*)	—	(*)	6,795
Depletion	2,556	(*)	(*)	(*)	(*)	(*)	—	—	—	(*)
Pension, profit-sharing, annuity, bond purchase plans	81,696	963	179	784	734	(*)	—	—	240	4,678
Employee benefit programs	93,175	6,791	2,658	4,133	1,909	985	(*)	(*)	371	4,266
Net loss from other partnerships	24,214	3,674	(*)	(*)	(*)	—	—	—	(*)	3,857
Farm net loss	(*)	—	—	—	—	—	—	—	—	—
Net loss noncapital assets	9,628	3,901	(*)	3,579	(*)	(*)	—	—	(*)	219
Other deductions	5,225,763	652,726	365,130	287,606	195,293	87,129	37,308	7,570	63,286	465,002
Net profit (less loss)	**7,050,409**	**−241,343**	**−95,875**	**−145,468**	**204,761**	**43,878**	**41,972**	**19,855**	**99,055**	**−88,946**
Net profit	8,457,374	157,126	99,988	67,138	224,181	54,274	46,064	20,262	103,581	394,693
Net loss	1,406,965	398,469	185,863	212,606	19,420	10,395	4,092	(*)	4,526	473,841
Frequencies										
Number of partnerships	191,150	14,631	7,397	7,234	25,842	9,140	8,138	3,013	5,551	26,531
Total receipts	**165,371**	**14,146**	**7,179**	**6,967**	**25,628**	**9,068**	**8,067**	**3,013**	**5,479**	**25,531**
Business receipts	183,559	14,025	7,108	6,917	25,557	8,998	8,067	3,013	5,479	25,299
Income from other partnerships	897	66	(*)	(*)	(*)	(*)	—	—	(*)	(*)
Nonqualifying dividends	648	(*)	(*)	(*)	(*)	—	(*)	—	(*)	(*)
Interest	29,103	2,192	1,139	1,053	2,478	727	653	(*)	955	4,071
Rents	12,939	1,270	725	545	2,157	1,035	(*)	(*)	618	1,112
Royalties	889	(*)	(*)	(*)	—	—	—	—	—	(*)
Farm net profit	(*)	(*)	(*)	—	(*)	(*)	—	—	—	—
Net gain noncapital assets	5,621	491	289	202	810	522	—	—	(*)	1,349
Other receipts	65,619	5,989	3,804	2,185	9,371	3,226	2,945	784	2,416	8,090
Total deductions	**165,730**	**14,631**	**7,397**	**7,234**	**25,771**	**9,140**	**8,138**	**2,942**	**5,551**	**26,145**
Cost of sales and operations total	74,377	3,993	2,385	1,608	15,988	4,908	5,695	1,445	3,940	8,970
Inventory beginning-of-year	28,747	1,627	976	651	6,267	1,372	2,327	(*)	1,927	2,676
Purchases	42,131	2,942	1,595	1,347	6,276	1,945	3,046	873	2,412	3,847
Cost of labor	19,329	990	793	197	4,211	1,620	1,610	(*)	751	2,916
Material and supplies	35,718	1,609	1,107	502	9,555	3,417	3,304	1,001	1,833	5,119
Other costs	32,759	1,495	898	597	5,699	1,762	1,589	(*)	1,990	4,446
Less Inventory end-of-year	31,498	2,009	1,157	852	6,726	1,238	2,614	728	2,146	2,869
Salaries and wages	100,698	8,273	4,844	3,429	12,773	4,489	4,400	1,427	2,457	6,846
Payments to partners	35,664	2,598	1,523	1,075	6,275	1,704	2,165	1,000	1,406	5,228
Rent	124,036	5,583	3,437	2,146	19,258	6,752	6,998	2,442	3,066	12,358
Interest	85,539	10,942	6,087	4,855	10,447	4,707	3,172	(*)	1,925	11,566
Taxes	152,661	13,713	7,056	6,654	21,841	7,718	7,427	2,444	4,252	16,524
Bad debts	13,839	1,791	1,396	395	1,504	212	(*)	(*)	699	1,809
Repairs	100,655	11,211	5,942	5,269	18,759	7,373	6,358	2,000	3,028	10,735
Depreciation	153,824	13,352	6,769	6,583	22,607	8,216	7,276	2,443	4,672	20,379
Amortization	4,035	685	540	145	409	(*)	(*)	—	(*)	496
Depletion	549	(*)	(*)	(*)	(*)	(*)	—	—	—	(*)
Pension, profit-sharing, annuity, bond purchase plans	12,638	62	47	15	251	(*)	—	—	133	428
Employee benefit programs	16,077	769	449	320	1,332	482	(*)	(*)	273	714
Net loss from other partnerships	1,048	131	(*)	(*)	(*)	—	—	—	(*)	160
Farm net loss	(*)	—	—	—	—	—	—	—	—	—
Net loss noncapital assets	1,150	105	(*)	65	(*)	(*)	—	—	(*)	124
Other deductions	182,013	14,326	7,291	7,035	24,703	8,785	7,853	2,728	5,337	24,292
Net profit (less loss)	**169,314**	**14,468**	**7,254**	**7,234**	**25,769**	**9,136**	**8,136**	**2,942**	**5,551**	**26,215**
Net profit	137,933	6,372	3,235	3,137	18,893	6,186	6,063	2,443	4,201	17,171
Net loss	51,381	8,116	4,019	4,097	6,876	2,952	2,075	(*)	1,350	9,444

Footnote at end of table

Table 2.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services—Continued									
	Automotive repair and services						Amusement and recreation services, including motion pictures	Medical and health services		
	Total	Automotive repair shops			Automobile parking and other services	Miscellaneous repair services		Total	Offices of physicians	Other medical and health services
	Total	Total	General automobile repair shops	Other automobile repair						
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
Partnerships With and Without Net Profit										
Number of partnerships	17,425	12,723	7,009	5,714	4,702	11,612	15,047	19,546	9,911	9,635
Amounts										
Total receipts	**1,249,269**	**865,914**	**474,365**	**391,549**	**383,355**	**558,351**	**1,476,035**	**5,117,072**	**3,125,068**	**1,992,004**
Business receipts	1,223,368	855,865	468,902	386,963	367,503	551,612	1,397,050	5,075,100	3,100,912	1,974,188
Income from other partnerships	(*)	—	—	—	(*)	—	2,040	(*)	(*)	—
Nonqualifying dividends	(*)	(*)	—	(*)	—	(*)	(*)	(*)	(*)	—
Interest	1,887	248	63	185	1,639	628	5,978	6,592	3,639	2,953
Rents	9,720	3,922	3,053	(*)	5,798	2,409	14,943	9,750	3,325	6,425
Royalties	—	—	—	—	—	(*)	1,720	(*)	(*)	—
Farm net profit	—	—	—	—	—	—	(*)	—	—	—
Net gain, noncapital assets	4,406	92	(*)	(*)	4,314	(*)	3,730	512	489	(*)
Other receipts	9,847	5,785	2,318	3,467	4,062	788	52,428	24,855	16,440	8,415
Total deductions	**1,092,147**	**737,969**	**411,005**	**326,964**	**354,178**	**459,342**	**1,844,931**	**3,232,520**	**1,626,206**	**1,606,314**
Cost of sales and operations, total	575,274	442,220	267,218	175,002	133,054	242,863	342,847	376,968	57,727	319,241
Inventory, beginning-of-year	44,916	39,912	29,765	10,147	5,004	30,398	13,249	13,032	3,632	9,400
Purchases	443,156	347,819	219,185	128,634	95,337	179,036	116,273	90,216	24,194	66,022
Cost of labor	52,374	42,857	26,047	16,810	9,517	29,549	41,724	120,598	13,101	107,497
Material and supplies	44,921	33,869	16,446	17,423	11,052	23,763	15,800	47,621	8,961	38,660
Other costs	40,227	21,529	6,945	14,584	18,698	20,272	175,565	118,966	10,817	108,149
Less: Inventory, end-of-year	50,320	43,786	31,170	12,596	6,554	40,065	19,764	13,465	5,978	7,487
Salaries and wages	122,439	87,244	39,596	47,648	35,195	46,864	236,256	1,107,905	600,921	506,984
Payments to partners	32,672	26,956	10,847	16,109	5,716	29,478	36,492	169,113	114,030	55,083
Rent	54,120	24,497	11,284	13,213	29,623	12,849	86,395	256,448	143,227	113,221
Interest	32,605	8,865	5,269	3,596	23,740	4,900	64,379	58,367	8,357	50,010
Taxes	34,614	19,949	10,641	9,308	14,665	14,360	57,244	125,620	51,380	74,240
Bad debts	1,962	1,395	993	402	567	1,162	1,768	6,269	648	5,621
Repairs	13,096	5,348	3,069	2,279	7,748	7,093	22,554	22,132	10,403	11,729
Depreciation	72,521	18,265	10,002	8,263	55,256	13,871	208,195	69,449	24,376	45,073
Amortization	200	(*)	(*)	(*)	(*)	(*)	65,357	924	(*)	945
Depletion	—	—	—	—	—	(*)	(*)	(*)	(*)	—
Pension, profit-sharing, annuity, bond purchase plans	183	(*)	(*)	(*)	(*)	(*)	3,592	18,918	14,715	4,203
Employee benefit programs	1,831	1,432	900	532	399	814	2,918	22,446	12,311	10,135
Net loss from other partnerships	(*)	—	—	—	(*)	—	4,983	688	(*)	(*)
Farm net loss	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	(*)	(*)	—	(*)	(*)	(*)	2,919	(*)	(*)	(*)
Other deductions	149,188	101,594	51,134	50,460	47,594	84,219	508,615	996,780	587,362	409,418
Net profit (less loss)	**157,122**	**127,945**	**63,360**	**64,585**	**29,177**	**99,009**	**—166,896**	**1,884,552**	**1,498,862**	**385,690**
Net profit	185,025	141,549	69,388	72,161	43,476	106,441	164,554	1,944,005	1,519,097	424,908
Net loss	27,903	13,604	6,028	7,576	14,299	7,432	331,450	59,453	20,235	39,218
Frequencies										
Number of partnerships	17,425	12,723	7,009	5,714	4,702	11,612	15,047	19,546	9,911	9,635
Total receipts	**17,120**	**12,632**	**7,009**	**5,623**	**4,488**	**11,399**	**13,902**	**19,140**	**9,681**	**9,459**
Business receipts	17,120	12,632	7,009	5,623	4,488	11,399	13,682	19,048	9,609	9,439
Income from other partnerships	(*)	—	—	—	(*)	—	24	(*)	(*)	—
Nonqualifying dividends	(*)	(*)	—	(*)	—	(*)	(*)	(*)	(*)	—
Interest	1,223	760	463	297	463	961	1,398	3,164	1,648	1,516
Rents	1,289	1,038	919	(*)	251	874	868	1,027	501	526
Royalties	—	—	—	—	—	(*)	235	(*)	(*)	—
Farm net profit	—	—	—	—	—	—	(*)	—	—	—
Net gain, noncapital assets	479	220	(*)	(*)	259	(*)	486	292	184	(*)
Other receipts	6,836	5,025	2,761	2,264	1,811	3,849	5,204	6,903	3,120	3,783
Total deductions	**17,425**	**12,723**	**7,009**	**5,714**	**4,702**	**11,612**	**15,047**	**19,468**	**9,911**	**9,557**
Cost of sales and operations, total	10,802	11,675	6,522	5,053	2,127	10,097	5,672	5,259	1,118	4,141
Inventory, beginning-of-year	7,531	6,627	4,359	2,268	904	4,933	2,085	1,317	192	1,125
Purchases	10,951	9,507	5,760	3,747	1,444	7,058	3,348	1,866	378	1,488
Cost of labor	3,318	2,801	1,763	1,038	517	2,514	810	1,046	290	756
Material and supplies	5,913	4,846	2,605	2,241	1,067	4,477	1,896	2,852	627	2,225
Other costs	5,541	4,577	2,618	1,959	964	4,270	2,944	2,513	517	1,996
Less: Inventory, end-of-year	8,238	7,357	4,794	2,563	881	5,542	2,393	1,328	184	1,144
Salaries and wages	7,242	5,262	2,737	2,525	1,980	2,785	4,941	15,312	8,351	6,961
Payments to partners	2,118	2,012	1,118	1,194	806	2,629	2,240	3,076	1,078	1,998
Rent	11,001	8,773	4,525	4,248	2,228	6,856	7,092	15,170	7,976	7,194
Interest	9,277	6,157	3,550	2,607	3,120	5,877	4,496	7,625	2,897	4,728
Taxes	15,305	11,487	6,221	5,266	3,818	8,756	8,610	17,597	8,757	8,840
Bad debts	2,482	1,983	1,320	663	499	1,330	556	1,108	434	674
Repairs	10,130	7,101	3,615	3,486	3,029	5,902	6,763	10,594	5,080	5,514
Depreciation	14,062	10,633	5,646	4,987	4,329	9,016	10,177	16,301	7,889	8,412
Amortization	201	(*)	(*)	(*)	(*)	(*)	680	475	(*)	426
Depletion	—	—	—	—	—	(*)	(*)	(*)	(*)	—
Pension, profit-sharing, annuity, bond purchase plans	86	(*)	(*)	(*)	(*)	(*)	274	4,696	3,864	832
Employee benefit program	834	657	470	187	177	386	431	2,556	1,306	1,250
Net loss from other partnerships	(*)	—	—	—	(*)	—	107	70	(*)	(*)
Farm net loss	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	(*)	(*)	—	(*)	(*)	(*)	347	(*)	(*)	(*)
Other deductions	16,693	12,434	6,795	5,639	4,259	10,891	14,012	19,250	9,910	9,340
Net profit (less loss)	**17,283**	**12,652**	**6,938**	**5,714**	**4,631**	**11,517**	**14,614**	**19,301**	**9,896**	**9,405**
Net profit	12,217	8,378	5,336	4,043	2,838	8,731	7,666	16,495	9,025	7,470
Net loss	5,066	3,273	1,602	1,671	1,793	2,786	7,148	2,806	871	1,935

Footnote at end of table

Table 2.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Legal services	Engineering and architectural services	Services—Continued: Accounting, auditing, and bookkeeping services: Total	Certified public accountants	Other accounting, auditing, and bookkeeping services	Other services
	(78)	(79)	(80)	(81)	(82)	(83)
Partnerships With and Without Net Profit						
Number of partnerships	27,801	6,161	12,522	8,090	4,432	14,032
Amounts						
Total receipts	**7,626,880**	**1,715,760**	**3,651,452**	**3,234,934**	**416,518**	**700,866**
Business receipts	7,548,438	1,688,755	3,614,201	3,200,256	413,945	682,374
Income from other partnerships	2,574	8,989	15,560	15,244	(*)	(*)
Nonqualifying dividends	636	(*)	(*)	(*)	—	(*)
Interest	21,281	4,704	8,951	8,769	182	2,755
Rents	14,477	2,344	2,737	2,506	(*)	2,513
Royalties	298	(*)	(*)	(*)	—	(*)
Farm net profit	—	—	(*)	(*)	—	—
Net gain, noncapital assets	4,878	748	161	149	(*)	(*)
Other receipts	34,298	9,288	8,722	6,890	1,832	11,932
Total deductions	**3,811,712**	**1,436,867**	**2,932,725**	**2,325,774**	**306,951**	**611,504**
Cost of sales and operations, total	82,590	438,838	63,180	55,556	7,824	252,176
Inventory, beginning-of-year	(*)	4,612	(*)	(*)	—	39,879
Purchases	(*)	28,196	(*)	(*)	—	170,466
Cost of labor	6,073	109,677	34,126	28,116	(*)	28,792
Material and supplies	3,760	7,182	397	(*)	(*)	14,408
Other costs	82,566	292,072	22,778	21,167	(*)	41,226
Less: Inventory, end-of-year	(*)	2,903	(*)	(*)	—	42,595
Salaries and wages	1,683,355	401,900	1,363,317	1,217,446	145,871	83,793
Payments to partners	215,934	55,001	255,473	218,017	37,456	20,570
Rent	408,287	48,173	175,039	153,822	21,217	22,732
Interest	23,336	7,446	23,144	20,864	2,280	24,162
Taxes	159,694	36,362	97,611	86,754	10,857	20,351
Bad debts	6,284	1,680	3,161	2,736	(*)	266
Repairs	16,543	3,205	8,707	7,682	1,025	10,437
Depreciation	92,503	14,381	43,914	38,274	5,640	21,666
Amortization	1,343	(*)	3,377	2,450	(*)	(*)
Depletion	105	(*)	(*)	(*)	—	(*)
Pension, profit-sharing, annuity, bond purchase plans	25,803	8,725	16,767	11,788	(*)	1,241
Employee benefit programs	24,991	8,760	17,714	15,553	2,161	735
Net loss from other partnerships	2,710	2,274	683	636	(*)	(*)
Farm net loss	(*)	—	—	—	—	—
Net loss, noncapital assets	444	(*)	(*)	(*)	—	(*)
Other deductions	1,057,038	409,858	560,607	494,325	66,282	146,427
Net profit (less loss)	**3,815,168**	**278,893**	**1,018,727**	**909,160**	**109,567**	**89,364**
Net profit	3,826,359	297,482	1,022,983	911,405	111,578	144,325
Net loss	11,191	18,589	4,256	2,245	2,011	54,961
Frequencies						
Number of partnerships	27,801	6,161	12,522	8,090	4,432	14,032
Total receipts	**27,656**	**5,947**	**12,309**	**8,090**	**4,219**	**12,593**
Business receipts	27,562	5,868	12,294	8,087	4,207	11,705
Income from other partnerships	153	137	45	(*)	(*)	(*)
Nonqualifying dividends	237	(*)	(*)	30	—	(*)
Interest	7,609	1,409	3,621	3,012	609	977
Rents	2,026	377	860	711	(*)	479
Royalties	191	(*)	(*)	(*)	—	(*)
Farm net profit	—	—	(*)	(*)	—	—
Net gain, noncapital assets	737	265	378	276	(*)	(*)
Other receipts	8,836	2,509	3,844	2,478	1,366	4,188
Total deductions	**27,427**	**6,161**	**12,443**	**8,090**	**4,353**	**13,600**
Cost of sales and operations, total	1,893	2,034	1,332	825	507	5,337
Inventory, beginning-of-year	(*)	235	(*)	(*)	—	1,888
Purchases	(*)	303	(*)	(*)	—	3,319
Cost of labor	380	1,063	695	407	(*)	1,386
Material and supplies	475	1,025	398	(*)	(*)	2,392
Other costs	1,676	1,336	878	656	(*)	1,961
Less: Inventory, end-of-year	(*)	233	(*)	(*)	—	1,924
Salaries and wages	25,213	3,620	9,289	7,362	1,927	4,404
Payments to partners	3,878	1,263	3,640	2,578	1,062	1,962
Rent	25,104	4,599	10,359	7,295	3,064	6,656
Interest	13,501	2,774	6,232	4,725	1,507	5,802
Taxes	24,957	4,736	10,994	7,711	3,283	8,631
Bad debts	1,696	336	686	454	(*)	541
Repairs	12,016	2,222	6,699	4,768	1,931	1,904
Depreciation	23,512	4,672	10,646	7,152	3,494	8,201
Amortization	260	(*)	497	349	(*)	(*)
Depletion	201	(*)	(*)	(*)	—	(*)
Pension, profit-sharing, annuity, bond purchase plans	5,246	384	1,127	1,014	(*)	138
Employee benefit programs	4,453	1,096	3,337	2,816	521	195
Net loss from other partnerships	168	61	217	226	(*)	(*)
Farm net loss	(*)	—	—	—	—	—
Net loss, noncapital assets	140	(*)	(*)	(*)	—	(*)
Other deductions	27,064	5,983	12,278	7,996	4,282	1,[illegible]
Net profit (less loss)	**27,617**	**5,994**	**12,513**	**8,081**	**4,432**	**13,803**
Net profit	24,909	4,627	11,312	7,786	3,526	7,[illegible]
Net loss	1,708	1,367	811	295	516	5,[illegible]

Footnote at end of table

Table 2.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, and fishing						
		Total	Farms					Agricultural services, forestry, and fishing
			Total	Field crop	Fruit, tree nut, and vegetable	Livestock	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Partnerships With Net Profit								
Number of partnerships	672,386	75,040	66,662	28,861	6,367	29,647	1,767	8,378
Amounts								
Total receipts	**108,862,754**	**9,736,445**	**8,621,037**	**3,753,282**	**936,896**	**3,703,315**	**227,544**	**1,115,408**
Business receipts	104,726,232	9,255,774	8,159,429	3,504,352	685,129	3,549,182	220,785	1,096,345
Income from other partnerships	225,600	13,647	13,290	6,196	1,145	6,017	(*)	(*)
Nonqualifying dividends	24,899	1,945	1,934	641	(*)	981	(*)	(*)
Interest	1,810,693	48,748	47,153	16,356	9,634	20,428	735	1,595
Rents	443,354	56,861	53,808	29,280	9,910	13,280	(*)	3,073
Royalties	170,829	8,723	8,706	3,637	(*)	5,053	—	(*)
Farm net profit	13,866	13,068	11,525	7,314	(*)	3,843	—	(*)
Net gain, noncapital assets	262,254	40,578	38,144	9,729	2,609	22,426	(*)	4,434
Other receipts	1,205,027	297,081	288,948	175,577	27,975	82,142	3,254	8,133
Total deductions	**87,287,892**	**7,477,478**	**6,571,915**	**2,589,481**	**703,104**	**3,102,094**	**177,236**	**805,563**
Cost of sales and operations, total	50,508,628	4,943,963	4,482,515	1,590,759	407,798	2,377,392	106,566	461,448
Inventory, beginning-of-year	4,756,941	229,021	212,961	41,084	2,447	167,723	(*)	16,060
Purchases	36,090,710	1,687,702	1,339,517	233,378	32,140	1,046,418	25,581	348,185
Cost of labor	3,174,475	548,580	504,650	231,469	134,750	105,365	33,066	43,830
Material and supplies	2,341,645	220,219	188,791	66,713	38,875	62,027	23,176	31,428
Other costs	9,444,965	2,456,890	2,410,440	1,055,533	204,760	1,124,712	25,435	46,440
Less: Inventory, end-of-year	5,300,108	198,439	173,844	37,416	3,174	130,653	(*)	24,595
Salaries and wages	9,422,508	171,417	67,778	12,817	25,973	19,041	9,941	103,639
Payments to partners	1,821,703	91,816	49,931	21,347	6,499	19,300	2,785	41,887
Rent	2,448,295	323,479	302,521	200,356	38,004	62,381	1,780	20,958
Interest	2,969,090	243,444	230,194	100,414	21,575	105,954	2,251	13,250
Taxes	2,949,339	176,281	159,231	70,428	28,744	54,654	5,407	16,050
Bad debts	137,692	1,861	672	177	(*)	272	(*)	989
Repairs	1,171,862	332,693	303,841	165,943	34,658	98,969	4,331	26,852
Depreciation	3,352,817	543,080	494,136	238,845	53,376	193,080	8,855	48,944
Amortization	49,375	1,074	905	(*)	—	(*)	—	(*)
Depletion	418,087	1,564	1,536	650	(*)	678	—	(*)
Pension, profit-sharing, annuity, bond purchase plans	145,592	12,726	3,138	1,801	720	305	(*)	9,588
Employee benefit programs	176,396	2,217	1,777	299	433	517	(*)	440
Net loss from other partnerships	42,988	5,909	5,502	1,044	(*)	2,782	—	(*)
Farm net loss	(*)	(*)	(*)	(*)	—	—	—	—
Net loss, noncapital assets	10,769	2,746	2,649	939	(*)	1,627	—	(*)
Other deductions	11,641,090	621,546	465,551	183,000	63,358	184,743	34,450	155,997
Net profit	**21,594,862**	**2,258,967**	**2,049,122**	**1,163,801**	**233,792**	**601,221**	**50,308**	**209,845**
Frequencies								
Number of partnerships	672,386	75,040	66,662	28,861	6,367	29,647	1,767	8,378
Total receipts	**672,386**	**75,040**	**66,662**	**28,861**	**6,367**	**29,647**	**1,767**	**8,378**
Business receipts	612,452	73,083	64,776	28,008	6,172	28,844	1,752	8,307
Income from other partnerships	8,211	712	698	295	(*)	333	(*)	(*)
Nonqualifying dividends	9,025	2,018	1,924	760	165	755	(*)	(*)
Interest	175,216	18,579	15,484	6,294	2,375	6,304	511	1,095
Rents	55,501	14,002	13,387	7,373	1,583	4,211	(*)	615
Royalties	9,109	2,035	2,011	861	(*)	1,120	—	(*)
Farm net profit	2,094	1,804	1,732	789	(*)	600	—	(*)
Net gain, noncapital assets	38,649	11,991	11,491	4,051	830	6,572	(*)	500
Other receipts	277,061	56,920	53,360	23,791	3,985	24,700	884	3,560
Total deductions	**651,399**	**73,600**	**65,365**	**28,364**	**6,316**	**28,989**	**1,696**	**8,235**
Cost of sales and operations, total	341,596	67,543	61,944	26,903	5,600	28,061	1,380	5,599
Inventory, beginning-of-year	163,208	5,379	3,677	974	161	2,412	(*)	1,702
Purchases	223,704	20,298	17,260	5,319	629	10,807	505	3,036
Cost of labor	112,662	45,765	43,827	16,393	4,165	20,564	684	1,939
Material and supplies	148,448	40,699	46,861	18,129	4,117	23,580	1,035	2,838
Other costs	175,217	63,266	60,464	26,521	5,559	27,420	984	2,804
Less: Inventory, end-of-year	174,089	5,523	3,756	901	161	2,564	(*)	1,767
Salaries and wages	239,946	7,345	3,071	737	765	1,232	317	4,274
Payments to partners	68,647	5,696	4,162	1,646	658	1,517	241	1,536
Rent	305,791	37,327	32,798	13,816	3,132	15,385	465	4,529
Interest	335,432	45,746	40,340	17,230	3,580	18,326	1,204	5,406
Taxes	541,421	64,527	57,249	25,393	5,649	24,654	1,553	7,276
Bad debts	58,482	1,114	441	145	(*)	154	(*)	673
Repairs	385,283	62,836	56,406	24,337	5,028	25,803	1,238	6,430
Depreciation	521,014	66,104	58,743	25,622	5,759	25,825	1,537	7,381
Amortization	8,207	286	156	(*)	—	(*)	—	(*)
Depletion	12,352	778	707	446	(*)	254	—	(*)
Pension, profit-sharing, annuity, bond purchase plans	19,587	1,196	689	272	198	105	(*)	507
Employee benefit programs	35,100	1,312	861	178	155	339	(*)	451
Net loss from other partnerships	3,685	351	339	103	(*)	182	—	(*)
Farm net loss	(*)	(*)	(*)	(*)	—	—	—	—
Net loss, noncapital assets	5,010	2,555	2,313	457	(*)	1,821	—	(*)
Other deductions	627,124	71,145	63,281	27,391	6,102	28,092	1,696	7,854
Net profit	**672,386**	**75,040**	**66,662**	**28,861**	**6,367**	**29,647**	**1,767**	**8,378**

*Footnote at end of table.

Table 2.2—Income Statement for Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Mining			Construction						
						Special trade contractors				
	Total	Oil and gas extraction	Other mining	Total	General contractors	Total	Plumbing, heating and air condi-tioning	Painting, paper hanging, and decorating	Masonry, stonework, tile set-ting, and plastering	Contractors, not elsewhere classified
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Partnerships With Net Profit										
Number of partnerships	8 007	7 075	932	48 815	16 329	32 342	4 471	4 408	5 064	18 399
Amounts										
Total receipts	**8,007**	**7,075**	**932**	**48,815**	**16,329**	**32,342**	**4,471**	**4,408**	**5,064**	**18,399**
Business receipts	7 522	6 661	861	48 717	16 231	32 342	4 471	4 408	5 064	18 399
Income from other partnerships	243	243	—	80	65	(*)	(*)	(*)	—	(*)
Nonqualifying dividends	(*)	(*)	(*)	158	51	(*)	—	—	(*)	(*)
Interest	1 512	1 268	244	5 775	2 822	2 951	538	(*)	612	1 569
Rents	685	516	169	3 008	1 671	1 335	274	(*)	223	820
Royalties	1 027	978	49	(*)	(*)	(*)	—	—	(*)	(*)
Farm net profit	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—
Net gain, noncapital assets	784	562	222	2 093	923	1 168	283	(*)	(*)	656
Other receipts	2 939	2 563	376	17 507	6 148	11 215	1 519	1 084	2 026	6 586
Total deductions	**7,934**	**7,002**	**932**	**48,725**	**16,312**	**32,269**	**4,471**	**4,408**	**4,992**	**18,396**
Cost of sales and operations, total	2 310	1 803	507	40 909	14 360	26 476	4 395	3 607	3 733	14 743
Inventory, beginning-of-year	251	135	116	8 081	2 249	5 832	2 211	(*)	353	3 023
Purchases	469	237	232	19 279	6 430	12 849	2 988	1 118	1 272	7 471
Cost of labor	646	367	279	15 034	6 034	12 998	2 438	1 593	2 547	6 420
Material and supplies	669	390	279	22 737	7 408	15 327	1 992	2 630	2 506	8 199
Other costs	1 957	1 592	365	16 774	7 810	10 891	2 252	1 445	1 632	5 562
Less: Inventory, end of year	192	72	120	9 893	2 823	7 070	2 571	(*)	453	3 659
Salaries and wages	2 089	1 616	473	18 634	6 279	12 284	1 780	1 290	2 118	7 096
Payments to partners	911	672	239	8 903	3 166	5 737	730	950	600	3 457
Rent	2 217	1 812	405	22 104	7 117	14 967	2 777	2 124	2 543	7 543
Interest	2 680	2 061	619	24 163	9 332	14 760	2 352	1 173	1 822	9 413
Taxes	5 664	4 824	840	40 403	13 694	26 565	4 006	3 116	4 130	15 313
Bad debts	219	(*)	118	3 348	774	2 574	707	(*)	212	1 426
Repairs	2 156	1 552	604	24 865	7 721	17 071	2 388	2 235	2 922	9 526
Depreciation	6 078	5 201	877	36 639	11 856	24 710	3 683	3 267	3 614	14 146
Amortization	111	(*)	(*)	374	(*)	286	(*)	—	(*)	196
Depletion	6 544	5 954	590	215	91	(*)	—	—	(*)	(*)
Pension, profit-sharing, annuity, bond purchase plans	79	27	52	901	200	701	125	(*)	(*)	227
Employee benefit programs	208	142	166	3 264	1 070	2 194	481	(*)	395	938
Net loss from other partnerships	217	216	(*)	361	141	(*)	(*)	—	—	(*)
Farm net loss	(*)	—	(*)	—	—	—	—	—	—	—
Net loss, noncapital assets	(*)	(*)	(*)	196	56	140	(*)	(*)	—	45
Other deductions	7 396	6 464	932	46 256	15 386	30 726	4 170	4 123	4 848	17 585
Net profit	**6,007**	**7,075**	**932**	**48,815**	**16,329**	**32,342**	**4,471**	**4,408**	**5,064**	**18,399**
Frequencies										
Number of partnerships	8 007	7 075	932	48 815	16 329	32 342	4 471	4 408	5 064	18 399
Total receipts	**3,271,558**	**2,065,759**	**1,205,799**	**9,348,012**	**6,127,214**	**3,212,262**	**617,279**	**186,608**	**435,166**	**1,973,229**
Business receipts	3 121 163	1 951 432	1 169 731	9 210 631	6 038 013	3 164 671	612 850	186 415	432 667	1 932 739
Income from other partnerships	17 659	17 659	—	2 251	2 157	(*)	(*)	—	—	(*)
Nonqualifying dividends	(*)	(*)	(*)	259	28	(*)	—	—	(*)	(*)
Interest	15 289	12 064	3 225	25 000	20 198	4 703	842	(*)	599	3 217
Rents	15 078	10 545	4 533	50 920	40 233	10 255	1 377	(*)	801	8 036
Royalties	46 741	43 417	3 324	(*)	(*)	(*)	—	—	(*)	(*)
Farm net profit	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—
Net gain, noncapital assets	21 185	6 052	15 133	10 183	8 464	1 710	178	(*)	(*)	1 429
Other receipts	34 275	24 450	9 825	47 298	17 349	29 931	2 030	70	972	26 859
Total deductions	**2,211,822**	**1,328,572**	**883,250**	**8,113,606**	**5,504,102**	**2,605,206**	**524,676**	**131,462**	**340,485**	**1,608,583**
Cost of sales and operations, total	830 823	378 051	452 772	6 380 457	4 670 517	1 707 557	393 308	73 722	218 592	1 021 935
Inventory, beginning of year	15 358	3 873	11 485	463 769	396 733	67 056	25 446	(*)	5 222	35 235
Purchases	249 186	143 917	105 269	1 348 487	650 137	698 350	196 669	9 798	43 730	448 153
Cost of labor	82 823	19 262	63 621	900 770	485 256	415 060	68 688	35 039	71 219	240 114
Material and supplies	46 271	10 443	35 828	1 157 096	853 552	302 283	61 040	19 077	19 265	162 901
Other costs	458 387	205 687	252 700	2 911 100	2 610 810	299 482	63 442	9 797	43 585	182 658
Less: Inventory, end of year	21 202	5 071	16 131	400 785	326 111	74 674	21 977	(*)	4 429	48 126
Salaries and wages	96 372	41 720	54 652	385 364	148 233	236 883	38 305	12 640	42 459	143 478
Payments to partners	13 324	5 929	7 395	141 303	56 552	84 741	10 576	11 961	7 879	54 325
Rent	25 463	10 750	14 713	55 439	24 396	31 043	4 173	1 693	3 06	22 116
Interest	42 767	33 563	9 204	88 972	69 946	19 024	3 308	579	2 070	13 067
Taxes	70 533	46 664	23 869	129 560	63 128	66 267	11 425	4 286	9 741	40 815
Bad debts	884	(*)	736	8 052	2 561	5 491	1 648	(*)	168	3 514
Repairs	42 675	14 665	28 010	64 406	35 727	28 581	2 442	836	2 491	22 752
Depreciation	136 560	81 263	55 297	161 197	86 034	74 792	9 299	3 514	8 143	53 836
Amortization	456	(*)	(*)	511	(*)	245	(*)	—	(*)	186
Depletion	189 180	107 931	81 249	1 153	450	(*)	—	—	(*)	(*)
Pension, profit-sharing, annuity, bond purchase plan	2 473	1 115	1 358	10 372	4 850	5 522	1 038	(*)	(*)	2 401
Employee benefit programs	3 578	414	3 164	20 702	8 396	12 306	2 031	(*)	2 557	7 262
Net loss from other partnerships	3 764	3 701	(*)	2 785	1 983	(*)	(*)	—	—	(*)
Farm net loss	(*)	—	(*)	—	—	—	—	—	—	—
Net loss, noncapital assets	(*)	(*)	(*)	377	65	312	(*)	(*)	—	120
Other deductions	852 883	402 296	150 587	662 956	311 018	330 939	47 060	21 051	40 970	221 858
Net profit	1,059,736	737,187	322,549	1,234,406	623,112	607,076	92,603	55,146	94,681	364,646

* denotes at end of table

Table 2.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing					Transportation, communication, electric, gas, and sanitary services				
	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries	Total	Transportation			Communication, electric, gas, and sanitary services
							Total	Trucking and warehousing	Other transportation	
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Partnerships With Net Profit										
Number of partnerships	23,440	4,104	4,743	2,207	12,386	9,725	7,887	6,294	1,593	1,838
Amounts										
Total receipts	**6,424,780**	**727,193**	**676,131**	**384,358**	**4,637,098**	**1,539,606**	**1,361,575**	**859,870**	**521,705**	**158,231**
Business receipts	6,335,261	716,067	667,238	380,706	4,571,250	1,514,825	1,359,622	844,844	514,778	155,203
Income from other partnerships	8,340	(*)	—	—	8,090	(*)	(*)	(*)	(*)	—
Nonqualifying dividends	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—
Interest	16,290	2,702	1,495	1,751	10,332	3,750	3,346	2,157	1,189	404
Rents	15,779	2,101	2,425	635	10,618	9,237	7,265	5,749	(*)	(*)
Royalties	7,091	(*)	(*)	(*)	6,295	(*)	(*)	(*)	—	—
Farm net profit	(*)	(*)	—	(*)	—	—	—	—	—	—
Net gain, noncapital assets	3,904	2,084	303	333	1,184	4,138	3,608	3,223	385	530
Other receipts	38,058	3,585	4,492	675	29,304	7,482	7,359	3,647	3,712	123
Total deductions	**5,468,989**	**635,570**	**550,443**	**313,347**	**3,969,629**	**1,284,860**	**1,152,732**	**752,125**	**410,607**	**122,128**
Cost of sales and operations, total	4,007,888	415,152	261,905	221,224	3,109,606	540,097	520,448	254,440	266,008	19,644
Inventory, beginning-of-year	391,607	35,299	22,724	23,035	310,549	16,738	15,462	8,164	7,298	(*)
Purchases	2,754,992	288,114	144,333	122,599	2,219,946	251,502	245,189	146,374	98,815	(*)
Cost of labor	596,303	84,890	67,370	58,258	405,985	57,814	54,696	25,422	29,274	(*)
Material and supplies	278,668	26,276	22,758	14,351	213,283	26,050	24,238	12,847	11,391	1,812
Other costs	459,770	64,980	33,893	30,222	330,675	205,953	197,332	70,662	126,670	8,621
Less Inventory, end-of-year	471,452	44,207	29,173	27,240	370,832	17,765	16,469	9,029	7,440	(*)
Salaries and wages	350,635	45,270	93,100	21,447	190,818	178,746	149,210	115,407	33,803	29,536
Payments to partners	104,689	11,223	22,728	11,705	59,033	34,588	28,550	24,236	4,314	6,038
Rent	68,872	8,237	15,008	4,156	41,471	43,431	40,669	32,094	8,575	2,762
Interest	51,265	8,928	5,930	2,235	34,172	22,436	20,088	12,218	7,870	2,348
Taxes	113,965	15,086	16,488	8,035	74,357	50,883	45,691	33,181	12,510	5,192
Bad debts	10,512	890	2,793	1,105	5,724	1,695	1,536	1,056	480	359
Repairs	53,851	18,539	4,355	2,398	28,559	50,603	44,533	37,906	6,627	6,070
Depreciation	169,357	33,639	15,239	10,191	110,288	81,726	69,321	54,195	15,126	12,405
Amortization	1,285	(*)	(*)	(*)	815	(*)	(*)	(*)	(*)	(*)
Depletion	5,145	(*)	—	(*)	2,788	(*)	(*)	(*)	(*)	—
Pension, profit-sharing, annuity, bond purchase plans	8,501	326	1,413	723	6,039	2,442	2,331	915	1,416	(*)
Employee benefit programs	19,451	1,425	2,560	2,600	12,865	4,899	4,119	2,392	1,727	780
Net loss from other partnerships	422	(*)	—	(*)	(*)	122	(*)	(*)	—	(*)
Farm net loss	(*)	—	—	—	(*)	—	—	—	—	—
Net loss, noncapital assets	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Other deductions	500,058	74,294	108,547	27,452	292,765	271,481	234,784	182,938	51,846	38,697
Net profit	**955,791**	**91,623**	**125,688**	**71,011**	**667,469**	**254,946**	**216,843**	**107,745**	**111,098**	**36,103**
Frequencies										
Number of partnerships	23,440	4,104	4,743	2,207	12,386	9,725	7,887	6,294	1,593	1,838
Total receipts	**23,440**	**4,104**	**4,743**	**2,207**	**12,386**	**9,725**	**7,887**	**6,294**	**1,593**	**1,838**
Business receipts	23,359	4,104	4,672	2,207	12,376	9,725	7,887	6,294	1,593	1,838
Income from other partnerships	19	(*)	—	—	(*)	(*)	(*)	(*)	(*)	—
Nonqualifying dividends	(*)	(*)	(*)	—	70	(*)	(*)	(*)	(*)	—
Interest	2,853	366	727	194	1,566	1,319	1,023	852	171	296
Rents	1,768	194	512	151	911	660	527	503	(*)	(*)
Royalties	191	(*)	(*)	(*)	27	(*)	(*)	(*)	—	—
Farm net profit	(*)	(*)	—	(*)	—	—	—	—	—	—
Net gain, noncapital assets	1,072	279	144	192	457	1,125	938	876	262	187
Other receipts	10,708	1,610	2,327	1,009	5,762	2,798	2,366	1,845	521	432
Total deductions	**23,440**	**4,104**	**4,743**	**2,207**	**12,386**	**9,725**	**7,887**	**6,294**	**1,593**	**1,838**
Cost of sales and operations, total	21,092	3,271	3,913	2,136	11,772	3,633	3,047	2,334	713	586
Inventory, beginning-of-year	12,717	1,457	2,187	904	8,169	382	364	225	139	(*)
Purchases	15,803	2,482	2,796	1,838	8,907	933	899	557	342	(*)
Cost of labor	9,652	1,631	1,589	1,093	5,339	1,455	1,380	1,058	302	(*)
Material and supplies	10,204	1,851	1,560	1,098	5,903	1,479	1,154	1,017	137	325
Other costs	11,220	1,607	1,979	1,306	6,328	2,204	1,775	1,471	304	429
Less Inventory, end-of-year	13,697	1,701	2,535	982	8,479	401	312	172	140	(*)
Salaries and wages	9,187	1,419	2,181	1,010	4,577	4,453	3,718	3,182	536	735
Payments to partners	5,475	757	1,292	723	2,703	2,696	2,109	1,866	243	587
Rent	13,683	1,898	3,284	1,237	7,266	4,529	3,800	3,027	773	729
Interest	11,968	2,593	2,371	1,106	5,898	5,116	5,054	4,460	594	1,062
Taxes	19,347	3,362	3,927	1,994	10,064	8,667	7,264	5,864	1,400	1,403
Bad debts	3,583	313	1,045	370	1,855	737	489	381	108	248
Repairs	14,040	2,650	3,213	1,077	7,100	6,832	5,976	5,034	942	856
Depreciation	19,167	3,435	3,930	1,849	9,953	8,778	7,011	5,665	1,346	1,767
Amortization	310	(*)	(*)	(*)	184	(*)	(*)	(*)	(*)	(*)
Depletion	213	(*)	—	(*)	49	(*)	(*)	(*)	(*)	—
Pension, profit-sharing, annuity, bond purchase plans	689	54	77	65	493	189	175	123	52	(*)
Employee benefit programs	2,582	289	538	385	1,370	660	452	373	79	208
Net loss from other partnerships	(*)	(*)	—	(*)	(*)	(*)	(*)	—	—	(*)
Farm net loss	(*)	—	—	—	(*)	—	—	—	—	—
Net loss, noncapital assets	107	(*)	(*)	(*)	64	(*)	(*)	(*)	(*)	(*)
Other deductions	22,112	3,947	4,592	2,136	11,437	9,231	7,551	6,032	1,519	1,680
Net profit	**23,440**	**4,104**	**4,743**	**2,207**	**12,386**	**9,725**	**7,887**	**6,294**	**1,593**	**1,838**

Footnote at end of table

Table 2.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade							
			Retail trade					
						Food stores		
	Total	Wholesale trade	Total	Building materials, hardware, garden supply, and mobile home dealers	General merchandise stores	Total	Grocery stores	Other food stores
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Partnerships With Net Profit								
Number of partnerships	143 842	21,986	121 690	6 517	3 852	19 795	13 342	6 453
Amounts								
Total receipts	**39,451,186**	**15,001,998**	**24,423,659**	**1,759,119**	**937,533**	**5,363,159**	**4,277,421**	**1,085,738**
Business receipts	39 021 079	14,619 871	24 175 827	1 728 796	924 151	5 327 498	4 245 707	1 081 791
Income from other partnerships	5 651	3 064	2 587	(*)	(*)	(*)	(*)	—
Nonqualifying dividends	2 042	612	1 430	160	152	989	876	(*)
Interest	63 497	26 977	36 471	4 024	1 864	4 148	3 600	548
Rents	100 802	26 784	73 927	7 284	3 507	12 021	10 050	1 971
Royalties	2 662	1 484	1 178	(*)	(*)	153	118	(*)
Farm net profit	(*)	(*)	(*)	(*)	—	(*)	(*)	—
Net gain, noncapital assets	17 182	4 146	13 035	353	51	1 587	1 140	447
Other receipts	237 753	118 632	119 114	18 222	7 039	16 558	14 725	833
Total deductions	**36,314,293**	**13,976,724**	**22,315,579**	**1,605,951**	**860,691**	**5,035,160**	**4,050,368**	**984,792**
Cost of sales and operations, total	29 573 080	12 297 629	17 256 977	1 270 176	686 255	4 237 128	3 467 630	769 498
Inventory, beginning-of-year	3 073 712	941 273	2 132 177	253 499	139 173	236 475	211 074	25 401
Purchases	28 270 430	11 588 826	16 663 320	1 220 018	680 001	4 132 821	3 417 672	715 149
Cost of labor	427 649	129 663	297 623	19 257	12 322	40 319	14 478	25 841
Material and supplies	331 414	119 061	212 296	30 423	2 529	31 377	11 315	20 062
Other costs	1 118 117	641 063	477 045	39 623	14 992	70 061	54 733	15 328
Less: Inventory, end-of-year	3 648 242	1 122 257	2 525 984	292 844	162 762	273 925	241 642	32 283
Salaries and wages	2 213 130	508 022	1 704 649	108 232	67 935	283 880	209 417	74 463
Payments to partners	464 696	111 624	352 941	34 380	6 111	50 592	33 916	16 677
Rent	533 624	76 580	457 160	15 002	14 198	59 440	38 435	21 005
Interest	190 685	56 623	134 009	13 058	4 267	15 629	13 028	2 601
Taxes	601 384	136 934	464 120	35 393	14 715	75 725	58 203	17 522
Bad debts	64 844	24 029	40 809	7 006	1 092	3 241	2 960	281
Repairs	164 395	52 584	111 663	7 599	3 040	21 170	15 225	5 945
Depreciation	342 780	93 548	246 814	18 684	8 748	42 767	30 526	12 241
Amortization	3 465	592	2 873	(*)	(*)	202	134	(*)
Depletion	1 025	637	388	(*)	(*)	(*)	(*)	—
Pension, profit-sharing, annuity, bond purchase plans	17 102	10 871	6 231	776	195	1 637	1 249	388
Employee benefit programs	30 495	11 139	19 352	1 399	472	4 566	3 260	1 306
Net loss from other partnerships	1 954	1 213	741	(*)	(*)	(*)	—	(*)
Farm net loss	(*)	(*)	—	—	—	—	—	—
Net loss, noncapital assets	1 106	604	502	(*)	(*)	78	68	(*)
Other deductions	2 110 073	593 780	1 514 350	94 023	51 568	239 100	176 271	62 829
Net profit	**3,136,893**	**1,025,274**	**2,108,080**	**153,168**	**76,842**	**327,999**	**227,053**	**100,946**
Frequencies								
Number of partnerships	143 842	21 986	121 690	6 517	3 852	19 795	13 342	6 453
Total receipts	**143,642**	**21,966**	**121,690**	**6,517**	**3,852**	**19,795**	**13,342**	**6,453**
Business receipts	142 733	21 893	121 674	6 517	3 852	19 795	13 342	6 453
Income from other partnerships	359	79	280	(*)	(*)	(*)	(*)	—
Nonqualifying dividends	1 129	134	995	163	76	289	211	(*)
Interest	20 570	4 860	15 705	1 282	622	2 883	1 148	918
Rents	12 884	2 385	10 425	792	453	2 111	1 604	507
Royalties	274	45	229	(*)	(*)	58	55	(*)
Farm net profit	(*)	(*)	(*)	(*)	—	(*)	(*)	—
Net gain, noncapital assets	5 096	1 217	3 876	404	67	630	455	175
Other receipts	69 615	10 518	59 013	3 709	1 690	9 446	6 586	2 860
Total deductions	**143,629**	**21,915**	**121,546**	**6,517**	**3,852**	**19,795**	**13,342**	**6,453**
Cost of sales and operations, total	139 417	19 477	119 776	6 356	3 829	19 636	13 263	6 373
Inventory, beginning-of-year	110 837	13 963	96 789	5 124	3 441	16 261	11 767	4 494
Purchases	131 989	17 636	114 169	6 050	3 547	19 592	12 882	6 710
Cost of labor	19 713	3 305	16 337	1 078	661	2 412	1 466	1 006
Material and supplies	34 139	3 996	30 065	1 516	1 245	5 108	2 729	2 379
Other costs	45 947	7 913	37 627	2 868	1 470	6 897	5 191	1 706
Less: Inventory, end-of-year	117 902	14 637	103 180	5 136	3 474	16 918	12 295	4 623
Salaries and wages	89 310	12 018	77 270	4 128	2 364	11 748	7 584	4 164
Payments to partners	31 763	5 175	26 586	2 141	868	3 936	2 742	1 196
Rent	102 808	14 097	88 616	4 068	2 354	19 879	16 889	4 990
Interest	72 471	10 670	61 719	3 849	2 032	3 562	2 599	2 963
Taxes	131 174	18 050	112 958	5 886	3 567	18 714	11 803	6 909
Bad debts	33 169	5 268	27 890	2 162	631	1 167	732	435
Repairs	101 095	12 147	88 872	4 461	2 745	16 165	11 148	5 017
Depreciation	122 542	17 391	104 955	5 363	3 215	17 665	12 109	5 556
Amortization	2 191	323	1 868	(*)	(*)	172	(*)	(*)
Depletion	369	123	246	(*)	(*)	(*)	(*)	—
Pension, profit-sharing, annuity, bond purchase plans	3 142	1 011	2 131	252	(*)	412	102	110
Employee benefit programs	9 262	2 206	7 053	587	(*)	1 614	1 328	(*)
Net loss from other partnerships	218	63	155	(*)	(*)	(*)	—	—
Farm net loss	(*)	(*)	—	—	—	—	—	—
Net loss, noncapital assets	844	325	519	(*)	(*)	81	68	(*)
Other deductions	141,262	21,638	119,458	6,081	3,486	19,487	13,244	6,238
Net profit	**143,842**	**21,986**	**121,690**	**6,517**	**3,852**	**19,795**	**13,342**	**6,453**

Footnote at end of table

Table 2.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued									
	Retail trade—Continued									
	Automotive dealers and service stations				Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Liquor stores	Other retail trade
	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers						
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Partnerships With Net Profit										
Number of partnerships	22,615	4,369	14,379	3,867	8,902	8,340	16,813	7,974	3,537	23,345
Amounts										
Total receipts	**6,280,139**	**2,285,460**	**3,188,518**	**806,161**	**1,304,440**	**1,526,705**	**2,313,221**	**658,888**	**826,197**	**3,452,258**
Business receipts	6,237,094	2,262,247	3,174,816	800,031	1,283,440	1,502,662	2,290,021	644,924	818,346	3,418,835
Income from other partnerships	(*)	(*)	—	—	—	—	(*)	—	(*)	(*)
Nonqualifying dividends	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	77
Interest	7,036	4,661	1,393	982	3,224	5,710	1,246	134	509	8,576
Rents	10,765	4,711	5,016	1,039	7,584	5,356	7,878	9,805	2,444	7,482
Royalties	(*)	(*)	(*)	(*)	—	(*)	(*)	—	—	(*)
Farm net profit	—	—	—	—	—	(*)	—	—	—	—
Net gain, noncapital assets	1,185	500	584	(*)	353	291	4,211	(*)	3,291	1,427
Other receipts	23,877	13,173	8,699	4,005	9,823	14,040	9,793	3,736	1,583	14,443
Total deductions	**5,830,494**	**2,196,640**	**2,907,078**	**726,778**	**1,148,206**	**1,371,209**	**2,065,650**	**576,506**	**757,647**	**3,063,865**
Cost of sales and operations, total	4,533,135	1,908,834	2,465,158	559,145	814,784	1,005,296	1,117,597	313,195	637,163	2,242,147
Inventory, beginning-of-year	464,020	253,723	74,850	125,447	282,294	143,555	32,688	17,641	77,033	405,821
Purchases	4,727,481	1,771,833	2,392,394	563,254	822,922	979,297	983,689	297,229	633,161	2,188,701
Cost of labor	59,724	31,227	20,658	7,839	10,828	19,203	98,126	5,641	5,002	27,401
Material and supplies	63,766	24,516	34,334	4,916	12,659	9,727	25,335	7,502	1,228	27,750
Other costs	196,650	141,834	34,510	20,306	8,655	40,366	19,293	4,315	4,398	78,491
Less Inventory, end-of-year	578,506	324,299	91,590	162,817	302,574	286,852	41,412	19,133	83,659	484,017
Salaries and wages	275,562	89,946	129,544	56,072	116,091	108,365	362,750	84,009	34,471	285,354
Payments to partners	62,276	18,572	31,031	12,573	30,111	28,640	50,201	12,934	9,487	66,228
Rent	87,149	13,029	59,151	14,969	40,005	30,770	101,711	19,988	11,792	77,105
Interest	36,083	21,653	6,851	7,589	5,292	10,817	18,112	9,103	5,356	16,232
Taxes	97,263	18,391	65,811	13,061	23,740	27,677	84,958	27,396	15,823	61,433
Bad debts	11,935	6,206	3,801	1,928	2,983	6,530	1,205	554	624	5,839
Repairs	19,240	8,914	7,366	2,960	4,101	5,426	24,119	7,685	4,014	15,269
Depreciation	40,071	9,138	22,741	8,194	10,053	13,940	47,351	17,956	7,921	41,323
Amortization	408	(*)	(*)	(*)	(*)	(*)	915	(*)	342	497
Depletion	(*)	(*)	(*)	(*)	—	—	—	—	(*)	(*)
Pension, profit-sharing, annuity, bond purchase plans	782	462	188	(*)	192	322	415	(*)	(*)	1,749
Employee benefit programs	4,458	3,550	393	515	911	960	3,348	(*)	259	2,781
Net loss from other partnerships	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)
Farm net loss	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)
Other deductions	261,960	97,726	114,630	49,604	99,672	134,268	252,518	83,124	30,307	287,812
Net profit	**449,645**	**88,820**	**281,440**	**79,385**	**156,234**	**157,496**	**247,371**	**82,382**	**68,550**	**388,393**
Frequencies										
Number of partnerships	22,615	4,369	14,379	3,867	8,902	8,340	16,813	7,974	3,537	23,345
Total receipts	**22,615**	**4,369**	**14,379**	**3,867**	**8,902**	**8,340**	**16,813**	**7,974**	**3,537**	**23,345**
Business receipts	22,615	4,369	14,379	3,867	8,886	8,340	16,813	7,974	3,537	23,345
Income from other partnerships	(*)	(*)	—	—	—	—	(*)	—	(*)	(*)
Nonqualifying dividends	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	261
Interest	2,875	719	1,620	536	1,668	1,482	1,133	586	434	2,760
Rents	1,845	548	1,058	229	546	705	1,009	1,261	216	1,385
Royalties	(*)	(*)	(*)	—	—	(*)	(*)	—	—	(*)
Farm net profit	—	—	—	—	—	(*)	—	—	—	—
Net gain, noncapital assets	645	94	504	23	233	178	648	(*)	270	705
Other receipts	9,928	2,354	5,472	2,102	4,382	4,597	8,204	4,825	1,923	10,329
Total deductions	**22,615**	**4,369**	**14,379**	**3,867**	**8,902**	**8,269**	**16,813**	**7,974**	**3,537**	**22,274**
Cost of sales and operations, total	22,395	4,369	14,156	3,860	8,742	8,116	16,589	7,974	3,537	22,800
Inventory, beginning-of-year	16,433	3,055	12,046	3,332	7,375	6,251	12,116	6,598	3,269	17,921
Purchases	21,598	4,027	13,812	3,757	8,505	7,472	15,925	7,881	3,521	21,300
Cost of labor	3,810	1,240	1,921	449	576	1,437	2,525	399	446	3,135
Material and supplies	5,179	1,012	3,577	590	1,430	2,182	4,309	2,099	636	6,361
Other costs	6,169	1,791	2,954	1,424	4,011	3,805	3,159	1,862	768	8,908
Less Inventory, end-of-year	19,629	2,552	12,422	3,755	8,096	6,840	13,333	7,223	3,277	19,054
Salaries and wages	14,832	2,214	9,901	2,717	6,796	5,017	12,686	5,540	2,815	11,544
Payments to partners	4,356	1,221	2,242	893	2,253	1,770	3,821	1,082	872	5,845
Rent	17,184	2,775	11,482	2,927	7,478	6,049	12,657	5,178	2,751	17,018
Interest	11,974	2,899	6,594	2,681	4,333	4,879	8,007	4,658	2,269	10,136
Taxes	21,433	4,111	13,868	3,634	8,585	7,164	16,082	7,468	3,458	20,505
Bad debts	8,957	1,895	5,609	1,453	2,342	2,297	1,418	1,332	1,010	4,574
Repairs	16,037	2,917	10,192	2,928	5,809	5,115	13,034	7,297	3,124	15,065
Depreciation	19,375	3,405	12,284	3,686	7,968	5,712	14,741	7,460	3,347	19,127
Amortization	137	(*)	(*)	(*)	(*)	(*)	514	(*)	186	455
Depletion	108	(*)	(*)	(*)	—	—	—	—	(*)	(*)
Pension, profit-sharing, annuity, bond purchase plans	(*)	209	177	(*)	160	259	102	(*)	(*)	367
Employee benefit programs	1,548	814	428	405	561	471	871	(*)	111	935
Net loss from other partnerships	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)
Farm net loss	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)
Other deductions	22,113	4,211	14,113	3,789	8,902	8,269	16,739	7,896	3,537	22,948
Net profit	**22,615**	**4,369**	**14,379**	**3,867**	**8,902**	**8,340**	**16,813**	**7,974**	**3,537**	**23,345**

Footnote at end of table

Table 2.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance, insurance, and real estate										
	Total	Finance					Real estate				
		Total	Banking and credit agencies other than banks	Security, commodity brokers, and services	Holding and investment companies	Insurance agents, brokers, and service	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Partnerships With Net Profit											
Number of partnerships	225,323	60,873	2,356	1,301	57,216	6,984	157,466	123,268	18,514	8,302	7,382
Amounts											
Total receipts	**14,862,196**	**2,964,430**	**169,294**	**1,049,035**	**1,746,101**	**1,239,813**	**10,556,153**	**7,967,674**	**369,471**	**732,677**	**1,488,031**
Business receipts	12,427,310	1,150,021	78,884	811,937	259,200	1,299,587	9,977,702	7,619,958	357,723	672,947	1,332,074
Income from other partnerships	145,969	131,229	(*)	8,809	123,250	(*)	13,875	11,228	(*)	(*)	(*)
Nonqualifying dividends	18,085	16,129	(*)	1,392	14,600	(*)	1,232	1,067	155	(*)	(*)
Interest	1,576,006	1,330,070	82,360	195,573	1,052,137	26,265	215,671	139,564	12,940	18,580	48,587
Rents	99,247	44,092	2,667	(*)	40,554	4,165	50,990	6,333	2,996	22,006	19,655
Royalties	97,537	90,943	(*)	(*)	87,481	(*)	6,156	2,489	3,576	(*)	(*)
Farm net profit	(*)	—	—	—	—	—	(*)	—	(*)	—	(*)
Net gain, noncapital assets	122,977	24,528	(*)	(*)	24,115	105	98,344	73,951	6,209	3,311	14,873
Other receipts	375,028	177,418	3,467	29,187	144,784	7,464	190,144	119,384	5,484	14,604	50,672
Total deductions	**10,630,244**	**1,635,167**	**107,378**	**862,153**	**565,656**	**1,043,416**	**8,051,836**	**6,122,792**	**163,324**	**543,191**	**1,222,331**
Cost of sales and operations, total	1,547,560	185,140	(*)	(*)	175,111	157,716	1,204,724	58,680	12,775	225,457	907,812
Inventory, beginning-of-year	419,899	4,085	(*)	(*)	3,156	—	415,814	6,965	(*)	86,048	326,172
Purchases	328,230	21,309	(*)	(*)	17,898	(*)	280,528	18,939	(*)	71,885	169,102
Cost of labor	45,498	2,020	—	—	2,020	18,626	24,648	5,177	(*)	4,711	14,195
Material and supplies	100,159	2,458	—	—	2,458	(*)	97,497	10,507	163	(*)	72,988
Other costs	1,029,041	159,276	(*)	(*)	152,764	112,191	757,574	24,280	8,952	123,813	800,519
Less: Inventory, end-of-year	375,145	4,008	(*)	(*)	3,183	—	371,137	7,198	(*)	54,819	305,164
Salaries and wages	748,842	289,265	26,947	255,009	7,329	133,035	326,522	253,638	1,627	47,981	23,276
Payments to partners	182,559	86,213	4,163	71,740	10,310	37,829	58,517	29,009	1,430	21,023	7,055
Rent	272,651	48,278	6,790	35,703	5,785	22,402	201,971	181,170	5,429	12,309	3,063
Interest	2,091,675	210,369	20,404	160,692	99,293	3,701	1,777,785	1,634,136	27,598	29,803	86,248
Taxes	1,186,866	82,799	3,940	34,569	24,290	14,627	1,109,440	1,041,512	33,541	15,844	16,543
Bad debts	19,977	8,829	4,309	2,175	2,345	5,231	5,917	3,991	(*)	199	1,702
Repairs	316,341	9,408	404	2,320	6,684	2,444	304,489	289,179	7,185	5,335	2,790
Depreciation	1,316,168	26,826	1,760	6,128	16,938	8,266	1,261,076	1,231,473	24,459	15,053	10,091
Amortization	4,983	733	(*)	(*)	118	639	3,611	3,489	(*)	(*)	(*)
Depletion	18,180	16,862	(*)	(*)	15,330	(*)	1,227	420	777	(*)	(*)
Pension, profit-sharing, annuity, bond purchase plans	14,414	8,523	(*)	7,771	(*)	3,729	2,182	1,758	—	(*)	170
Employee benefit programs	13,739	5,549	802	4,614	132	3,528	4,663	3,514	(*)	848	297
Net loss from other partnerships	20,323	11,749	(*)	5,258	5,868	(*)	8,291	4,031	(*)	2,673	1,452
Farm net loss	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	3,859	3,361	(*)	(*)	(*)	(*)	395	398	(*)	(*)	(*)
Other deductions	2,871,877	461,224	19,450	250,005	191,769	649,805	1,780,848	1,388,454	46,239	166,389	159,766
Net profit	**4,231,952**	**1,429,243**	**61,916**	**186,882**	**1,180,445**	**296,194**	**2,506,515**	**1,845,162**	**226,147**	**189,466**	**245,700**
Frequencies											
Number of partnerships	225,323	60,873	2,356	1,301	57,216	6,984	157,466	123,268	18,514	8,302	7,382
Total receipts	**225,323**	**60,873**	**2,356**	**1,301**	**57,216**	**6,984**	**157,466**	**123,268**	**18,514**	**8,302**	**7,382**
Business receipts	168,970	6,310	728	846	4,738	8,984	155,676	122,880	18,284	7,847	6,565
Income from other partnerships	6,083	4,687	(*)	22	4,571	(*)	1,281	1,058	(*)	(*)	(*)
Nonqualifying dividends	4,992	3,125	(*)	55	3,050	(*)	1,863	1,237	580	(*)	(*)
Interest	102,111	51,760	1,815	614	49,331	2,030	48,321	36,005	4,755	2,977	4,584
Rents	12,547	7,032	177	(*)	6,829	547	4,968	866	1,549	1,210	1,343
Royalties	4,849	2,693	(*)	(*)	2,512	(*)	2,152	754	1,182	(*)	(*)
Farm net profit	(*)	—	—	—	—	—	(*)	—	(*)	—	(*)
Net gain, noncapital assets	11,865	5,110	(*)	(*)	4,904	145	6,630	4,423	756	589	660
Other receipts	68,452	14,162	618	283	13,061	2,522	51,768	37,573	7,464	3,196	3,535
Total deductions	**207,843**	**45,002**	**2,096**	**1,063**	**41,641**	**8,771**	**155,670**	**122,278**	**16,228**	**8,144**	**7,219**
Cost of sales and operations, total	12,378	1,599	(*)	(*)	1,426	1,295	9,484	1,511	1,244	2,100	4,629
Inventory beginning-of-year	3,287	371	(*)	(*)	290	—	2,916	466	(*)	740	1,519
Purchases	3,633	492	(*)	(*)	482	(*)	2,852	691	(*)	603	1,260
Cost of labor	1,861	196	—	—	196	536	1,129	301	(*)	243	246
Material and supplies	2,185	337	—	—	337	(*)	1,673	419	497	(*)	500
Other costs	8,523	878	(*)	(*)	677	896	6,647	602	1,050	1,335	3,360
Less: Inventory, end-of-year	2,644	229	(*)	(*)	219	—	2,415	458	(*)	378	1,404
Salaries and wages	26,262	2,093	651	432	1,010	4,604	21,565	15,658	2,086	2,722	1,119
Payments to partners	10,600	1,650	226	272	1,152	1,716	7,234	4,974	630	1,113	517
Rent	25,213	3,351	721	393	2,237	4,869	17,193	10,859	1,804	3,555	975
Interest	111,414	15,158	765	237	14,156	1,979	94,277	80,537	5,789	4,046	3,905
Taxes	154,997	17,531	1,192	693	15,846	5,747	131,719	104,658	15,526	5,923	5,612
Bad debts	5,422	787	369	31	387	2,853	1,582	1,082	(*)	172	356
Repairs	97,333	5,667	259	99	5,309	2,114	89,552	77,063	6,318	2,954	1,217
Depreciation	146,320	7,545	518	377	6,650	4,463	134,312	115,251	12,839	4,293	1,929
Amortization	2,606	281	(*)	(*)	253	289	2,036	1,792	(*)	(*)	(*)
Depletion	3,549	2,357	(*)	(*)	2,184	(*)	1,188	284	851	(*)	(*)
Pension, profit-sharing, annuity, bond purchase plans	1,228	114	(*)	66	(*)	507	617	516	—	(*)	51
Employee benefit programs	3,441	250	78	97	75	857	2,334	1,566	(*)	669	70
Net loss from other partnerships	1,749	653	(*)	69	541	(*)	1,073	702	(*)	296	115
Farm net loss	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	578	123	(*)	(*)	(*)	(*)	420	195	(*)	—	(*)
Other deductions	196,578	41,407	2,026	1,063	38,318	6,485	148,666	117,302	16,741	7,575	7,068
Net profit	**225,323**	**60,873**	**2,356**	**1,301**	**57,216**	**6,984**	**157,466**	**123,268**	**18,514**	**8,302**	**7,382**

Footnote at end of table

Table 2.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services									
	Total	Hotels and other lodging places			Personal services					Business services
		Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Laundries, dry cleaning, and garment services	Beauty shops	Barber shops	Other personal services	
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Partnerships With Net Profit										
Number of partnerships	137,933	6,372	3,235	3,137	18,893	6,186	6,063	2,443	4,201	17,171
Amounts										
Total receipts	**24,224,049**	**1,050,091**	**646,540**	**401,551**	**941,314**	**311,345**	**204,863**	**62,678**	**362,428**	**1,635,150**
Business receipts	23,615,733	995,898	621,647	373,851	826,019	302,725	204,172	61,718	357,404	1,557,662
Income from other partnerships	31,962	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)
Nonqualifying dividends	2,402	(*)	(*)	—	(*)	—	(*)	—	(*)	(*)
Interest	62,070	4,051	3,294	757	1,464	427	(*)	(*)	697	9,551
Rents	95,275	29,698	12,049	17,649	6,738	3,302	(*)	(*)	2,218	11,395
Royalties	6,415	(*)	(*)	—	—	—	—	—	—	1,322
Farm net profit	(*)	(*)	(*)	—	—	—	—	—	—	—
Net gain, noncapital assets	42,107	2,344	2,188	156	4,562	4,313	—	—	(*)	22,885
Other receipts	167,978	16,774	8,839	7,935	2,275	530	188	(*)	1,530	30,429
Total deductions	**15,766,675**	**692,965**	**556,552**	**334,413**	**717,133**	**257,071**	**158,799**	**42,416**	**256,847**	**1,250,257**
Cost of sales and operations, total	2,675,123	136,791	74,442	62,349	246,051	72,942	50,514	7,502	115,093	331,259
Inventory, beginning-of-year	146,902	6,178	2,518	3,660	19,656	3,538	1,973	(*)	14,045	10,177
Purchases	1,196,483	77,162	47,244	29,918	118,136	18,604	12,467	2,134	84,931	123,357
Cost of labor	511,249	23,832	10,259	13,573	66,344	26,476	30,385	(*)	8,773	65,613
Material and supplies	163,766	3,933	2,044	(*)	26,551	13,636	6,687	789	5,237	26,620
Other costs	803,689	32,268	15,375	16,893	37,684	14,465	1,011	(*)	16,230	116,890
Less Inventory, end-of-year	166,966	6,582	2,998	3,584	22,320	3,779	2,209	(*)	16,123	11,398
Salaries and wages	5,276,334	163,952	103,154	60,798	137,763	54,938	40,684	13,063	29,078	274,853
Payments to partners	788,150	14,471	8,705	5,766	33,020	8,350	7,533	(*)	11,487	62,865
Rent	1,124,190	52,597	37,039	15,558	45,001	14,840	14,287	5,287	10,587	50,624
Interest	256,234	82,323	55,468	26,855	9,239	4,492	1,261	(*)	3,020	41,124
Taxes	617,418	70,204	39,941	30,263	28,304	11,897	5,850	1,217	9,340	37,767
Bad debts	29,843	2,340	1,412	928	2,890	381	(*)	(*)	2,476	4,956
Repairs	146,806	32,676	20,538	12,138	13,243	6,476	2,117	376	4,274	13,870
Depreciation	600,692	95,647	64,636	31,011	37,832	17,830	4,431	1,768	13,803	135,698
Amortization	37,372	1,080	219	(*)	361	(*)	(*)	—	(*)	6,034
Depletion	1,380	—	—	—	(*)	(*)	—	—	—	(*)
Pension, profit-sharing, annuity, bond purchase plans	77,562	497	(*)	(*)	626	(*)	—	—	240	4,332
Employee benefit programs	81,315	2,460	981	1,479	1,677	783	(*)	(*)	356	3,334
Net loss from other partnerships	7709	(*)	(*)	—	(*)	—	—	—	(*)	(*)
Farm net loss	(*)	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	1,561	(*)	(*)	—	(*)	—	—	—	(*)	(*)
Other deductions	4,044,133	237,477	151,467	86,010	161,027	63,576	31,620	6,967	58,864	282,095
Net profit	**8,457,374**	**157,126**	**89,988**	**67,138**	**224,181**	**54,274**	**46,064**	**20,262**	**103,581**	**384,893**
Frequencies										
Number of partnerships	137,933	6,372	3,235	3,137	18,893	6,186	6,063	2,443	4,201	17,171
Total receipts	**137,933**	**6,372**	**3,235**	**3,137**	**18,893**	**6,186**	**6,063**	**2,443**	**4,201**	**17,171**
Business receipts	137,082	6,301	3,164	3,137	18,893	6,186	6,063	2,443	4,201	17,117
Income from other partnerships	632	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)
Nonqualifying dividends	545	(*)	(*)	—	(*)	—	(*)	—	(*)	(*)
Interest	24,481	994	527	467	1,995	484	(*)	(*)	860	3,008
Rents	9,943	547	283	264	1,714	852	(*)	(*)	572	992
Royalties	692	(*)	(*)	—	—	—	—	—	—	84
Farm net profit	(*)	(*)	—	(*)	—	—	—	—	—	—
Net gain, noncapital assets	4,603	317	240	77	581	465	—	—	(*)	1,026
Other receipts	48,043	2,614	1,768	846	6,933	2,385	2,305	(*)	1,814	5,496
Total deductions	**136,513**	**6,372**	**3,235**	**3,137**	**18,622**	**6,186**	**6,063**	**2,372**	**4,201**	**16,765**
Cost of sales and operations, total	54,160	1,519	1,022	497	11,514	2,986	4,331	1,088	3,109	6,719
Inventory, beginning-of-year	22,192	552	466	86	4,767	914	1,758	(*)	1,596	2,292
Purchases	31,217	1,082	646	436	8,420	1,137	2,400	802	2,081	3,115
Cost of labor	14,460	332	314	(*)	3,247	1,304	1,175	(*)	538	2,033
Material and supplies	25,330	592	475	117	6,435	2,106	2,374	715	1,240	3,711
Other costs	23,645	408	298	110	4,435	1,408	1,154	(*)	1,515	3,123
Less Inventory, end-of-year	23,754	748	583	165	5,156	780	1,974	(*)	1,816	2,373
Salaries and wages	80,636	4,171	2,588	1,583	9,107	3,068	3,115	1,000	1,924	5,025
Payments to partners	22,597	1,310	723	587	3,511	985	951	(*)	931	2,959
Rent	67,764	2,485	1,736	749	13,677	4,475	5,065	1,672	2,265	9,281
Interest	60,779	4,307	2,482	1,825	7,547	3,089	2,312	(*)	1,574	7,071
Taxes	116,523	6,179	3,136	3,043	16,458	5,546	5,637	1,945	3,330	11,751
Bad debts	10,978	752	652	100	1,215	183	(*)	(*)	717	1,166
Repairs	76,007	5,387	2,849	2,538	14,022	5,135	4,709	1,715	2,463	7,586
Depreciation	115,196	6,021	3,036	2,985	16,442	5,333	5,414	2,015	3,680	13,480
Amortization	2,216	149	134	(*)	245	(*)	(*)	—	(*)	297
Depletion	519	—	—	—	(*)	(*)	—	—	—	(*)
Pension, profit-sharing, annuity, bond purchase plans	12,153	39	(*)	(*)	243	(*)	—	—	139	337
Employee benefit programs	14,271	397	221	176	1,146	450	(*)	(*)	190	570
Net loss from other partnerships	759	(*)	(*)	—	(*)	—	—	—	(*)	(*)
Farm net loss	(*)	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	469	(*)	(*)	—	(*)	—	—	—	(*)	(*)
Other deductions	132,954	6,285	3,235	3,050	18,253	5,973	5,921	2,229	4,130	16,068
Net profit	**137,933**	**6,372**	**3,235**	**3,137**	**18,893**	**6,186**	**6,063**	**2,443**	**4,201**	**17,171**

Footnote at end of table

Table 2.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services—Continued									
	Automotive repair and services					Misc-ellaneous repair services	Amusement and recreation services, including motion pictures	Medical and health services		
	Total	Automotive repair shops			Automobile parking and other services			Total	Offices of physicians	Other medical and health services
		Total	General automobile repair shops	Other automobile repair						
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
Partnerships With Net Profit										
Number of partnerships	12,217	9,379	5,336	4,043	2,838	8,731	7,666	16,495	9,025	7,470
Amounts										
Total receipts	**1,015,932**	**731,736**	**405,422**	**326,316**	**284,194**	**496,459**	**1,943,501**	**4,747,445**	**3,084,101**	**1,663,344**
Business receipts	996,584	722,651	400,187	322,464	273,933	489,950	994,703	4,713,199	3,060,182	1,653,017
Income from other partnerships	(*)	—	—	—	(*)	—	(*)	(*)	(*)	—
Nonqualifying dividends	(*)	(*)	—	(*)	—	(*)	(*)	(*)	(*)	—
Interest	1,339	239	54	185	1,100	628	3,591	5,408	3,632	1,776
Rents	7,749	3,370	2,904	(*)	4,379	2,324	11,967	6,721	3,325	3,396
Royalties	—	—	—	—	—	—	1,549	(*)	(*)	—
Farm net profit	—	—	—	—	—	—	(*)	—	—	—
Net gain, noncapital assets	4,146	92	(*)	(*)	4,054	(*)	1,162	512	469	(*)
Other receipts	6,073	5,384	2,248	3,136	689	643	29,632	21,348	16,216	5,132
Total deductions	**830,907**	**590,189**	**336,034**	**254,155**	**240,718**	**399,018**	**878,947**	**2,803,440**	**1,565,004**	**1,238,436**
Cost of sales and operations, total	490,845	362,979	224,476	138,501	97,866	210,510	241,123	311,746	56,330	255,416
Inventory, beginning-of-year	36,575	32,389	24,067	8,322	4,186	27,423	10,556	12,659	6,632	6,027
Purchases	354,749	285,552	184,022	101,530	69,197	157,629	100,599	82,858	24,194	58,664
Cost of labor	47,376	39,564	23,611	15,973	7,792	25,620	27,838	96,977	13,101	85,876
Material and supplies	32,522	23,473	12,754	10,719	9,049	16,894	11,266	40,960	7,857	33,303
Other costs	29,654	17,439	4,674	12,765	12,215	15,422	104,935	69,021	10,724	78,297
Less: Inventory, end-of-year	40,031	35,458	24,650	10,808	4,573	34,478	14,091	12,729	5,978	6,751
Salaries and wages	86,668	63,781	27,525	36,256	23,087	42,495	149,562	969,919	583,412	386,507
Payments to partners	18,947	14,969	5,143	9,846	3,958	23,814	21,314	136,164	96,124	40,040
Rent	40,286	18,236	9,236	9,000	22,050	9,494	67,292	226,491	140,572	87,919
Interest	17,669	5,573	4,103	1,470	12,316	4,426	13,715	32,354	7,025	25,329
Taxes	26,143	16,507	8,692	7,815	9,636	12,827	36,292	106,263	49,793	56,470
Bad debts	1,772	1,366	983	383	406	882	818	4,915	648	4,267
Repairs	9,718	4,525	2,622	1,903	5,193	6,195	15,758	19,313	10,027	9,286
Depreciation	51,139	15,490	8,600	6,890	35,649	11,639	55,656	55,726	22,865	32,653
Amortization	(*)	(*)	—	(*)	(*)	(*)	24,037	752	(*)	673
Depletion	—	—	—	—	—	(*)	(*)	(*)	(*)	—
Pension, profit-sharing, annuity, bond purchase plans	182	(*)	(*)	(*)	(*)	(*)	1,665	18,297	14,646	3,561
Employee benefit programs	1,564	1,207	791	416	357	798	2,029	19,175	12,244	6,931
Net loss from other partnerships	(*)	—	—	—	(*)	—	(*)	668	(*)	(*)
Farm net loss	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)
Other deductions	115,388	85,367	47,810	41,557	30,021	66,147	248,710	899,232	570,569	326,663
Net profit	**185,025**	**141,549**	**69,388**	**72,161**	**43,476**	**106,441**	**164,554**	**1,944,005**	**1,519,097**	**424,908**
Frequencies										
Number of partnerships	12,217	9,379	5,336	4,043	2,838	8,731	7,666	16,495	9,025	7,470
Total receipts	**12,217**	**9,379**	**5,336**	**4,043**	**2,838**	**8,731**	**7,666**	**16,495**	**9,025**	**7,470**
Business receipts	12,217	9,379	5,336	4,043	2,838	8,731	7,453	16,423	8,953	7,470
Income from other partnerships	(*)	—	—	—	(*)	—	(*)	(*)	(*)	—
Nonqualifying dividends	(*)	(*)	—	(*)	—	(*)	(*)	(*)	(*)	—
Interest	846	546	249	297	300	981	812	2,933	1,640	1,293
Rents	1,001	608	705	(*)	193	603	593	901	501	400
Royalties	—	—	—	—	—	—	221	(*)	(*)	—
Farm net profit	—	—	—	—	—	—	(*)	—	—	—
Net gain, noncapital assets	477	220	(*)	(*)	257	(*)	361	292	184	(*)
Other receipts	4,529	3,499	1,961	1,538	1,030	2,772	3,327	5,984	2,869	3,115
Total deductions	**12,217**	**9,379**	**5,336**	**4,043**	**2,838**	**8,731**	**7,666**	**16,417**	**9,025**	**7,392**
Cost of sales and operations, total	11,154	8,651	4,965	3,686	503	7,657	3,663	4,551	1,095	3,456
Inventory, beginning-of-year	6,000	5,298	3,417	1,881	702	4,197	1,513	1,296	192	1,106
Purchases	8,248	7,250	4,388	2,862	998	5,531	2,341	1,741	378	1,363
Cost of labor	2,614	2,279	1,399	880	335	1,937	472	915	290	625
Material and supplies	4,221	3,502	2,106	1,396	719	3,326	1,309	2,380	611	1,769
Other costs	3,834	3,202	1,827	1,375	632	3,130	1,662	2,086	494	1,592
Less: Inventory, end-of-year	6,351	5,672	3,638	2,034	679	4,561	603	1,292	184	1,108
Salaries and wages	5,045	3,791	2,064	1,727	1,254	2,539	3,134	12,801	7,483	5,318
Payments to partners	1,344	944	452	492	400	1,901	1,288	2,230	951	1,279
Rent	7,740	6,489	3,597	2,897	1,292	4,701	4,658	13,192	7,470	5,722
Interest	7,593	4,683	2,734	1,955	1,904	4,516	2,482	6,540	2,543	3,997
Taxes	11,155	8,807	4,907	3,900	2,348	7,087	5,246	14,846	7,950	6,896
Bad debts	2,061	1,691	1,170	521	370	1,259	337	1,023	434	589
Repairs	7,437	5,583	3,873	2,712	1,854	4,224	3,962	9,217	4,691	4,526
Depreciation	10,713	8,007	4,331	3,676	2,704	7,142	5,487	13,958	7,097	6,861
Amortization	(*)	(*)	—	(*)	(*)	(*)	193	362	(*)	313
Depletion	—	—	—	—	—	(*)	(*)	(*)	(*)	—
Pension, profit-sharing, annuity, bond purchase plans	(*)	(*)	(*)	(*)	(*)	(*)	216	4,439	3,786	653
Employee benefit programs	1,224	986	454	532	143	715	336	2,220	1,298	922
Net loss from other partnerships	(*)	—	—	—	(*)	—	(*)	70	(*)	(*)
Farm net loss	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other deductions	11,193	9,237	5,144	4,043	2,680	8,151	7,420	16,342	9,024	7,318
Net profit	**12,217**	**9,379**	**5,336**	**4,043**	**2,838**	**8,731**	**7,666**	**16,495**	**9,025**	**7,470**

Footnote at end of table

Table 2.2—Income Statement for Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services—Continued					
	Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services
			Total	Certified public accountants	Other accounting, auditing, and bookkeeping services	
	(78)	(79)	(80)	(81)	(82)	(83)
Partnerships With Net Profit						
Number of partnerships	25,909	4,827	11,702	7,786	3,916	7,950
Amounts						
Total receipts	**7,528,776**	**1,582,337**	**3,591,812**	**3,187,798**	**404,014**	**591,230**
Business receipts	7,453,570	1,556,930	3,554,937	3,153,388	401,549	576,481
Income from other partnerships	2,573	8,989	15,560	15,244	(*)	(*)
Nonqualifying dividends	636	(*)	(*)	(*)	—	(*)
Interest	20,970	4,390	8,905	8,723	182	1,773
Rents	11,604	2,245	2,573	2,342	(*)	(*)
Royalties	298	(*)	(*)	(*)	—	(*)
Farm net profit	—	—	(*)	(*)	—	—
Net gain, noncapital assets	4,878	699	143	131	(*)	(*)
Other receipts	34,049	8,152	8,574	6,850	1,724	10,029
Total deductions	**3,702,419**	**1,284,855**	**2,569,829**	**2,276,393**	**292,436**	**446,905**
Cost of sales and operations, total	91,517	359,284	63,180	55,356	7,824	222,817
Inventory, beginning-of-year	—	2,550	(*)	(*)	—	19,362
Purchases	(*)	18,186	(*)	(*)	—	157,795
Cost of labor	6,073	94,776	34,126	26,116	(*)	20,674
Material and supplies	3,468	6,933	997	(*)	(*)	11,602
Other costs	81,777	239,356	22,778	21,167	(*)	33,904
Less: Inventory, end-of-year	—	(*)	(*)	(*)	—	20,520
Salaries and wages	1,658,320	389,107	1,341,618	1,199,358	142,260	61,877
Payments to partners	178,890	49,312	238,820	206,856	31,964	10,533
Rent	399,813	43,701	170,549	150,207	20,333	16,351
Interest	20,930	6,720	21,888	19,799	2,089	5,626
Taxes	155,313	35,127	96,089	85,469	10,620	13,290
Bad debts	6,255	1,680	3,119	2,736	(*)	216
Repairs	16,164	2,978	8,474	7,476	998	8,417
Depreciation	89,017	13,325	43,107	37,649	5,458	11,704
Amortization	1,337	(*)	3,350	2,463	(*)	(*)
Depletion	105	(*)	(*)	(*)	—	(*)
Pension, profit-sharing, annuity, bond purchase plans	25,798	8,711	16,726	11,747	(*)	506
Employee benefit programs	24,740	7,846	17,232	15,102	2,130	460
Net loss from other partnerships	2,386	2,274	634	620	(*)	(*)
Farm net loss	(*)	—	—	—	—	—
Net loss, noncapital assets	444	(*)	(*)	(*)	—	—
Other deductions	1,030,538	364,524	544,021	481,524	62,497	94,974
Net profit	**3,826,359**	**297,482**	**1,022,983**	**911,405**	**111,578**	**144,325**
Frequencies						
Number of partnerships	25,909	4,827	11,702	7,786	3,916	7,950
Total receipts	**25,909**	**4,827**	**11,702**	**7,786**	**3,916**	**7,950**
Business receipts	25,886	4,819	11,691	7,783	3,908	7,551
Income from other partnerships	152	137	45	41	(*)	(*)
Nonqualifying dividends	237	(*)	(*)	(*)	—	(*)
Interest	7,383	1,312	3,581	2,972	609	656
Rents	1,852	375	839	690	(*)	(*)
Royalties	191	(*)	(*)	(*)	—	(*)
Farm net profit	—	—	(*)	(*)	—	—
Net gain, noncapital assets	737	183	370	268	(*)	(*)
Other receipts	8,349	2,102	3,712	2,350	1,362	2,225
Total deductions	**25,535**	**4,827**	**11,623**	**7,788**	**3,837**	**7,518**
Cost of sales and operations, total	1,744	1,874	1,332	825	507	2,433
Inventory, beginning-of-year	—	228	(*)	(*)	—	1,228
Purchases	(*)	230	(*)	(*)	—	2,288
Cost of labor	380	813	695	407	(*)	1,022
Material and supplies	404	796	398	(*)	(*)	1,756
Other costs	1,527	1,193	878	656	(*)	1,379
Less: Inventory, end-of-year	—	(*)	(*)	(*)	—	1,319
Salaries and wages	23,789	3,279	8,896	7,059	1,837	2,850
Payments to partners	2,835	1,028	3,334	2,429	905	767
Rent	23,947	3,901	9,895	6,992	2,903	4,249
Interest	9,837	2,512	6,013	4,596	1,417	3,361
Taxes	23,517	4,157	10,458	7,407	3,051	5,669
Bad debts	1,609	336	682	454	(*)	518
Repairs	11,607	1,838	6,477	4,561	1,916	4,250
Depreciation	22,280	4,039	10,039	6,918	3,120	5,597
Amortization	256	(*)	425	277	(*)	(*)
Depletion	201	(*)	(*)	(*)	—	(*)
Pension, profit-sharing, annuity, bond purchase plans	5,239	377	1,020	1,007	(*)	148
Employee benefit programs	4,272	986	3,203	2,689	514	87
Net loss from other partnerships	151	61	226	218	(*)	(*)
Farm net loss	(*)	—	—	—	—	—
Net loss, noncapital assets	140	(*)	(*)	(*)	—	—
Other deductions	25,243	4,740	11,458	7,692	3,766	7,075
Net profit	**25,909**	**4,827**	**11,702**	**7,786**	**3,916**	**7,950**

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: "Contractors not allocable," "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of partnerships	Net profit: Amount	Coefficient of variation (percent)[2]: Number of partnerships	Coefficient of variation (percent)[2]: Business receipts[1]	Coefficient of variation (percent)[2]: Net profit	Coefficient of variation (percent)[2]: Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All Industries													
Total	**1,062,266**	**4,620,469**	**137,155,670**	**62,577,165**	**8,628,601**	**15,604,080**	**6,664,873**	**672,366**	**21,594,662**	**0.1**	**0.4**	**0.7**	**1.3**
Under $5 000 total	277 336	1 265 712	422,325	113,697	331,273	98 971	−3,398 962	97 638	180,597	1 2	2 0	9 0	3 9
No receipts reported	70 495	413,624	—	—	143 634	56 942	−2,490,210	3,581	70 132	2 6	—	22 4	5 1
$1 under $5 000	206 841	852,088	422 325	113,697	187 639	42 029	−908,752	94,057	110,465	1 5	2 0	3 9	5 3
$5 000 under $10 000	98 507	332 052	721,580	144,248	141,617	32 357	−218,962	59,793	191 473	2 4	2 4	4 1	7 7
$10 000 under $25 000	161 986	515 522	2 698,822	599,871	407,034	153,490	−56 546	109,105	708 394	1 7	1 8	2 8	6 2
$25,000 under $50,000	139 009	473 568	5 002,002	1 409,868	568,159	398,525	495,668	100,699	1,184,397	1 8	1 9	2 9	5 1
$50,000 under $100 000	136 846	483,120	9 854,780	3,351,935	872,076	939 237	1 310 824	106,505	2,161 433	1 9	1 9	2 9	4 1
$100 000 under $200 000	117 234	547 803	16,688,473	6 523,457	1,216,700	1 837 965	2 160,190	94 450	3,347,289	2 0	2 0	3 2	5 2
$200,000 under $500 000	88 940	449 684	27 010 922	11 720 787	1 774,240	3 154,369	2 945,237	71 444	4 645,205	0 9	0 9	1 7	2 4
$500,000 under $1,000 000	25 276	191 965	17 291 742	8,136,567	997,584	2 152,694	1,305,475	19,721	2,339,061	1 7	1 7	2 7	2 9
$1 000 000 under $2 000 000	10 380	154 709	14 278 936	7 189,532	850 551	1 686 900	834,965	7 857	1 722 667	1 8	1 8	2 2	2 2
$2 000 000 under $5 000 000	4 884	143 321	14,677 388	7,835,452	723,867	1 693 069	1,073,926	3 746	1 803,298	1 5	1 5	3 0	2 5
$5 000 000 under $10,000,000	1 169	36 282	7 969 944	4 458,530	352,441	958 121	528 107	886	871,323	1 1	1 1	1 2	2 1
$10,000 000 or more	699	26 751	20,538,956	11 093,241	393,059	2 698 382	1,884 951	542	2 439,725	1 1	0 4	(3)	0 8
Agriculture, Forestry, and Fishing													
Total	**122,625**	**354,692**	**12,521,257**	**7,672,102**	**875,664**	**1,023,997**	**1,164,192**	**75,040**	**2,256,967**	**2 0**	**3.0**	**3 8**	**4 0**
Under $5 000 total	28 842	84 070	39 362	63.068	52 926	17 133	−235 562	6 429	22,064	4 7	7 1	17 6	8 7
No receipts reported	10 789	35 450	—	—	23 029	4,502	−128 041	1 957	13,424	7 7	—	26 8	12 1
$1 under $5 000	18 053	48 620	39 362	63 068	29 897	12 631	−107,521	4 472	8 640	6 0	7 1	16 7	12 6
$5 000 under $10 000	10 254	25 807	74 817	48,249	20,476	6 717	−23,822	5 416	19,918	8 0	8 2	15 8	15 9
$10,000 under $25 000	17 843	48,321	296 297	178,025	54,371	24 293	−32,718	11 294	74,897	6 0	6 1	9 4	13 5
$25 000 under $50 000	17 227	41 555	626 148	335 238	82,456	42 701	50,471	12 873	155 064	6 0	6 1	8 7	13 4
$50,000 under $100 000	18 653	43 945	1 361 884	679 659	138 803	91,345	259 518	15 130	358,437	5 7	5 8	7 9	15 6
$100 000 under $200 000	15 236	39,683	2 107 167	1 087,704	179,799	171,658	399,732	12 455	505 532	6 1	6 2	8 9	13 5
$200,000 under $500 000	10 870	44 621	3 182 608	1 833,985	192 796	259 986	561 075	8 985	698 541	6 3	6 3	8 2	10 1
$500 000 under $1 000 000	2,367	10,348	1 616 435	1,039,157	72 425	200,501	141 580	1 682	209,627	10 7	10 3	13 3	15 6
$1 000 000 under $2 000 000	898	7 129	1 239,617	940,758	47,497	103,294	43 821	539	105 393	15 2	14 6	17 8	14 0
$2 000 000 under $5 000 000	318	5 786	949 515	758,336	22,820	56,860	12 607	167	69 897	10 2	9 7	18 8	17 2
$5 000 000 under $10 000 000	85	2 144	572 608	509 947	6,836	31 734	−6 457	51	18 606	15 0	14 6	44 6	28 3
$10 000 000 or more	32	1 463	454 799	397 976	4 677	17 775	13 947	19	20 991	23 7	22 0	0 2	8 5
Farms													
Total	**109,613**	**322,360**	**11,219,087**	**7,277,321**	**605,610**	**830,626**	**1,015,057**	**66,662**	**2,049,122**	**2.2**	**3.3**	**4 1**	**4 2**
Under $5 000 total	25 352	75 848	35 048	57 972	49 884	15 936	−225 839	5 789	19 782	5 0	7 5	17 7	9 1
No receipts reported	9 690	32 876	—	—	22 066	4,502	−126,020	1 886	11,862	8 1	—	27 4	12 4
$1 under $5 000	15 662	42 972	35 048	57 972	27,818	11,434	−99 819	3 903	7 920	6 4	7 5	16 9	13 4
$5 000 under $10 000	9 604	24 190	69 753	47 245	19 695	6 038	−24 309	5 116	18,622	8 3	8 5	16 5	16 2
$10 000 under $25 000	15,819	44 194	263 673	170 094	49,042	21 145	−39 063	9 777	64,096	6 3	6 5	10 0	13 9
$25 000 under $50 000	15 759	38 421	573 028	319,591	77 086	37 243	37 614	11 639	139,945	6 3	6 4	9 1	13 6
$50 000 under $100 000	16 624	38 714	1 215 232	637,542	126 799	71 662	231 086	13 357	325,786	6 0	6 2	8 4	16 1
$100 000 under $200 000	13 337	34 366	1 822 546	993 363	163 699	127 512	342 115	10 790	446 013	6 5	6 6	9 5	13 7
$200,000 under $500 000	9 810	41 192	2 892 658	1 737 490	180 754	209 146	506 104	8 040	641 151	6 9	6 8	8 9	10 2
$500 000 under $1 000 000	2 115	9 370	1 437 565	945 231	65 527	166 797	127 380	1 490	191,009	11 8	11 4	14 4	16 5
$1 000 000 under $2 000 000	805	6 826	1 110 133	853,373	42 875	84,296	37 479	459	97 287	16 9	16 3	19 2	14 4
$2 000 000 under $5 000 000	280	5 684	838,155	664 902	20 602	48,015	11 624	142	68 076	11 3	10 6	19 2	17 5
$5 000 000 under $10 000 000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10 000 000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms Field crop													
Total	**39,910**	**103,651**	**3,942,927**	**1,921,761**	**306,244**	**307,613**	**977,736**	**28,661**	**1,163,601**	**3 8**	**5 2**	**5 9**	**6 5**
Under $5 000 total	8 047	22 518	10 798	11 806	9 087	4 036	−30 444	2 740	9 919	9 1	13 5	28 2	17 1
No receipts reported	3 275	7 719	—		3 422	1 543	−13 728	853	6,615	14 3	—	40 7	22 2
$1 under $5 000	4 772	14 799	10 798	11 806	5 665	2 493	16 716	1 887	3 304	11 8	13 5	22 5	26 1
$5 000 under $10 000	3 830	8 961	27 727	13,510	5 944	1 940	3,076	2 614	10 027	13 3	13 5	18 1	28 6
$10 000 under $25 000	5 387	14 353	87 856	40 721	14 479	4 746	8 349	3 829	30 751	10 9	11 2	15 6	27 1
$25 000 under $50 000	5 174	12 871	183 351	78 486	19 589	8 573	37 304	4 156	64 457	11 1	11 4	14 8	32 0
$50 000 under $100 000	5 728	13 239	418 447	176 498	43 201	21 898	130 524	4 886	148,627	10 4	10 6	13 1	26 4
$100 000 under $200 000	6 549	15 678	888 353	396 505	80 933	62 575	276 392	5 854	299 859	9 6	9 6	12 6	23 1
$200 000 under $500 000	4 138	10 936	1 203 041	546 868	83,543	75 510	367 039	3 812	386 762	10 7	10 5	11 7	24 5
$500 000 under $1 000 000	818	2 569	580 830	314 729	27 175	76 715	112 017	770	118 808	19 3	20 1	20 4	28 9
$1 000 000 under $2 000 000	152	1 613	216 889	122 755	14 371	27 843	30 018	125	44 597	16 7	16 4	19 8	10 8
$2 000 000 under $5 000 000	79	875	230 164	138 235	6 774	20 723	38 845	69	42 660	17 4	17 1	24 9	74 4
$5 000 000 under $10 000 000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10 000 000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms Fruit, tree nut, and vegetable													
Total	**11 470**	**45,028**	**1,137,784**	**593,929**	**101,634**	**226,047**	**72,649**	**6,367**	**233,792**	**6 6**	**9 0**	**12 3**	**6 5**
Under $5 000 total	2 972	16 528	3 559	6 221	8 390	4 419	56 395	357	1 442	14 6	24 9	66 5	14 9
No receipts reported	1 559	10 698	—	—	4 992	2 377	−40 398	215	1 027	20 0	—	88 9	18 3
$1 under $5 000	1 413	5 830	3 559	6 221	3 398	2 042	−15 997	(*)	(*)	21 3	24 9	(*)	(*)
$5 000 under $10 000	1 319	4 691	8 892	5 130	1 801	1 225	−2 152	777	2 533	21 8	22 2	37 8	31 9
$10 000 under $25 000	1 829	5 945	29 638	15 770	6 226	5 193	−7 108	1 126	5 949	17 7	17 9	28 3	24 8
$25 000 under $50 000	1 905	5 644	74 674	43 255	9 208	14 984	−5 172	1 240	14 415	17 5	17 9	27 8	28 9
$50 000 under $100 000	1 008	2 774	71 612	34 967	8 136	15 944	6 829	779	15 546	22 2	23 3	32 6	30 0
$100 000 under $200 000	938	2 802	133 115	76 911	10 342	22 124	18 446	656	29 931	21 6	21 8	24 1	31 6
$200 000 under $500 000	1 009	3 269	316 440	152 986	25 409	56 636	68 422	690	92 132	18 9	18 6	25 6	24 6
$500 000 under $1 000 000	365	1 596	242 528	127 769	20 104	53 588	30 069	262	42 285	29 8	26 1	26 1	30 4
$1 000 000 under $2 000 000	103	1 707	138 832	73 413	8 720	26 080	17 962	86	24 601	22 5	20 9	27 4	15 2
$2 000 000 under $5 000 000	13	42	44 690	11 834	2 385	12 646	1 453	(*)	(*)	34 3	36 0	(*)	(*)
$5 000 000 under $10 000 000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10 000 000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	—	(*)

Footnotes at end of table.

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of partnerships	Net profit: Amount	Coefficient of variation (percent)[2]: Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Agriculture, Forestry, and Fishing—Continued													
Farms: Livestock													
Total	54,862	164,816	5,887,607	4,632,353	385,426	246,077	—89,689	29,647	601,221	3.2	5.1	6.7	5.6
Under $5,000 total	13,052	33,094	18,847	37,290	30,647	7,083	—129,309	2,606	6,254	7.0	10.3	23.0	14.0
No receipts reported	4,465	13,332	—	—	13,429	523	—69,738	803	4,191	12.0	—	37.6	19.8
$1 under $5,000	8,577	19,762	18,847	37,290	17,218	6,560	—59,573	1,803	4,063	8.7	10.3	26.2	19.8
$5,000 under $10,000	4,082	9,465	30,208	27,994	11,715	2,820	—25,487	1,583	5,564	12.7	13.1	40.6	20.9
$10,000 under $25,000	8,229	23,148	140,267	111,525	27,850	11,049	—40,918	4,464	26,139	8.9	9.2	14.6	18.9
$25,000 under $50,000	8,521	19,588	309,360	195,729	47,941	13,367	5,434	6,171	60,088	8.6	8.8	12.3	17.0
$50,000 under $100,000	9,392	21,462	691,768	415,156	73,324	29,772	79,990	7,244	146,958	6.1	8.3	11.7	21.2
$100,000 under $200,000	5,470	15,094	752,380	503,035	69,445	37,036	32,995	3,718	101,451	10.3	10.5	16.3	18.5
$200,000 under $500,000	4,392	26,394	1,291,926	993,063	61,114	56,786	56,303	3,075	147,756	10.6	10.6	16.6	12.7
$500,000 under $1,000,000	895	4,849	586,172	486,291	17,727	29,273	—16,120	429	26,816	18.0	16.4	25.9	22.2
$1,000,000 under $2,000,000	545	3,486	746,578	651,317	19,513	28,626	—9,285	248	28,089	24.2	23.4	53.5	22.5
$2,000,000 under $5,000,000	188	4,767	563,301	514,833	11,443	14,646	—28,874	62	21,686	15.0	13.9	34.4	18.8
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms: Other farms													
Total	3,371	8,865	250,569	129,258	12,306	48,891	34,161	1,767	50,308	13.5	18.6	24.2	22.9
Under $5,000 total	1,271	3,706	1,844	2,655	1,760	(*)	—9,691	(*)	22,9	31.8	—	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	900	2,581	1,844	2,655	1,537	(*)	—7,533	(*)	(*)	27.2	31.8	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	496	1,239	33,495	10,921	2,138	(*)	13,743	(*)	(*)	35.5	35.3	(*)	(*)
$100,000 under $200,000	380	792	48,898	18,612	2,979	(*)	14,282	(*)	(*)	38.4	35.9	(*)	(*)
$200,000 under $500,000	271	593	81,249	44,553	2,688	18,220	14,340	263	14,501	38.9	37.0	37.2	93.5
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	5	18	36,933	27,077	879	10,961	373	5	373	69.2	72.7	44.3	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Agriculture services, forestry, and fishing													
Total	13,012	32,532	1,302,170	594,781	70,074	193,360	169,135	8,378	209,845	6.8	6.2	9.0	11.4
Under $5,000 total	3,490	8,222	4,314	5,096	3,042	1,197	—9,723	(*)	(*)	13.8	21.7	(*)	(*)
No receipts reported	1,099	2,574	—	—	963	—	—2,021	(*)	(*)	24.3	—	(*)	(*)
$1 under $5,000	2,391	5,648	4,314	5,096	2,079	1,197	—7,702	(*)	(*)	16.7	21.7	(*)	(*)
$5,000 under $10,000	650	1,617	5,064	(*)	781	(*)	—487	(*)	(*)	31.2	31.7	(*)	(*)
$10,000 under $25,000	2,024	4,127	32,624	7,931	5,328	3,148	6,345	1,517	10,801	18.5	19.1	26.9	38.2
$25,000 under $50,000	1,468	3,134	53,120	15,647	5,370	5,458	12,857	1,234	15,119	21.5	21.9	29.9	54.2
$50,000 under $100,000	2,029	5,231	146,652	42,117	12,004	18,683	28,432	1,773	32,651	18.1	18.3	24.0	56.2
$100,000 under $200,000	1,899	5,317	264,621	94,341	16,100	44,146	57,617	1,865	59,519	18.4	18.7	24.3	46.3
$200,000 under $500,000	1,060	3,429	369,950	96,495	12,042	50,640	54,979	345	57,390	12.0	10.6	10.8	45.4
$500,000 under $1,000,000	252	978	178,670	93,926	6,898	33,704	14,200	192	18,618	17.0	17.4	22.3	36.1
$1,000,000 under $2,000,000	93	303	129,484	87,385	4,622	18,998	6,342	80	8,106	14.3	14.0	19.9	50.1
$2,000,000 under $5,000,000	38	102	111,360	83,434	2,218	8,845	983	25	1,821	20.0	21.0	32.4	51.1
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining													
Total	14,053	193,149	3,592,489	1,016,887	203,764	228,586	—42,665	8,007	1,059,736	6.0	2.5	3.1	9.0
Under $5,000 total	6,693	70,585	6,195	641	15,394	11,641	—70,823	2,425	26,256	9.8	17.7	46.8	12.4
No receipts reported	3,798	37,831	—	—	13,510	11,376	—661,864	485	23,418	12.3	—	52.2	12.9
$1 under $5,000	2,895	32,754	6,195	641	1,884	465	—45,959	1,940	2,838	15.2	17.7	49.4	46.4
$5,000 under $10,000	1,422	11,696	10,783	(*)	1,335	(*)	—32,427	931	5,748	21.0	21.5	36.2	63.1
$10,000 under $25,000	881	3,368	15,562	(*)	946	(*)	—29,727	767	5,343	26.8	27.9	33.2	41.2
$25,000 under $50,000	1,005	23,306	37,526	8,063	3,277	3,901	—16,304	750	12,448	23.9	24.0	32.7	45.5
$50,000 under $100,000	1,200	23,702	81,799	7,778	7,386	4,438	—7,292	673	22,535	21.2	21.4	29.3	48.2
$100,000 under $200,000	816	23,783	121,776	16,634	13,410	11,901	504	480	25,492	23.0	23.8	32.9	42.5
$200,000 under $500,000	1,083	18,913	335,562	57,817	18,819	25,094	59,128	936	101,675	11.7	10.3	15.8	20.6
$500,000 under $1,000,000	422	6,352	302,691	63,389	15,508	22,290	25,591	382	78,549	11.8	11.9	19.3	26.6
$1,000,000 under $2,000,000	250	7,004	361,198	98,764	24,288	27,057	47,509	214	84,335	10.1	10.7	14.2	6.2
$2,000,000 under $5,000,000	167	3,035	588,176	173,419	28,435	36,210	138,430	167	148,320	8.9	9.1	11.1	5.8
$5,000,000 under $10,000,000	50	615	329,445	145,204	18,152	20,721	73,316	44	86,401	(*)	(*)	(*)	(*)
$10,000,000 or more	42	590	1,401,753	443,492	58,731	61,355	408,430	36	462,635	(*)	(*)	(*)	(*)
Oil and gas extraction													
Total	12,261	187,851	2,232,654	467,737	118,930	86,755	—271,142	7,075	737,187	6.7	3.3	3.6	9.8
Under $5,000 total	6,023	68,550	5,824	744	13,067	11,646	—678,053	2,354	15,305	10.1	18.0	37.7	13.2
No receipts reported	3,215	36,073	—	—	11,266	(*)	—632,351	414	12,487	13.4	—	44.8	13.7
$1 under $5,000	2,808	32,477	5,824	744	1,799	390	—45,702	1,940	2,838	15.5	18.0	49.4	46.6
$5,000 under $10,000	1,386	11,732	10,506	(*)	1,314	(*)	—32,554	911	5,547	21.8	22.0	39.5	63.2
$10,000 under $25,000	841	3,240	15,112	(*)	816	(*)	—24,080	735	4,375	28.0	28.7	36.8	45.8
$25,000 under $50,000	896	22,916	33,947	7,751	3,257	(*)	—7,195	714	11,625	25.5	25.6	34.6	45.7
$50,000 under $100,000	1,064	23,366	71,929	6,768	6,576	3,234	—9,538	770	18,901	22.8	22.9	30.9	50.3
$100,000 under $200,000	647	23,421	97,944	11,356	9,582	7,645	—993	396	22,862	26.3	27.2	36.1	44.1
$200,000 under $500,000	820	18,036	250,776	37,957	12,747	10,266	38,951	691	80,913	14.7	12.6	19.3	20.9
$500,000 under $1,000,000	302	6,032	218,809	35,847	9,583	9,310	6,858	264	59,780	13.9	14.0	17.8	26.6
$1,000,000 under $2,000,000	143	6,655	202,230	45,138	13,383	5,900	15,653	123	49,757	15.2	16.5	21.2	6.6
$2,000,000 under $5,000,000	100	2,746	302,345	76,339	12,706	11,275	65,343	87	70,440	12.2	12.3	15.0	10.5
$5,000,000 under $10,000,000	19	522	126,802	54,838	4,535	4,221	19,141	16	28,329	(*)	(*)	(*)	(*)
$10,000,000 or more	18	463	896,430	189,753	31,361	20,584	335,305	14	369,253	(*)	(*)	(*)	(*)

[1] Estimates at end of table

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of partnerships	Net profit: Amount	Coefficient of variation (percent)[2]: Number of partnerships	Coefficient of variation: Business receipts[1]	Coefficient of variation: Net profit	Coefficient of variation: Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Mining—Continued													
Other mining													
Total	**1,792**	**5,498**	**1,359,835**	**551,150**	**84,834**	**141,631**	**228,477**	**932**	**322,549**	**13 5**	**3 8**	**6.0**	**12 6**
Under $5,000, total	670	2 035	(*)	(*)	(*)	(*)	−29 [illegible]	71	10 951	28 9	(*)	99 2	4 6
No receipts reported	583	1 758	—	—	2 242	(*)	−29 513	71	10 951	30 8	—	99 2	4 6
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	—	(*)
$5,000 under $10,000	(*)	(*)	(*)	—	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	263	905	84 806	19 856	6 152	14 828	20 177	247	20 762	15 [illegible]	16 [illegible]	[illegible]	80 1
$500,000 under $1,000,000	120	320	83 882	27 542	5 925	12 980	18 733	118	18 768	22 6	22 7	29 5	70 [illegible]
$1,000,000 under $2,000,000	107	349	158 969	53 626	10 905	21 157	31 856	91	34 578	12 2	12 6	16 6	[illegible]
$2,000,000 under $5,000,000	87	289	285 831	97 080	13 729	24 935	73 087	80	77 880	13 1	13 7	16 4	[illegible]
$5,000,000 under $10,000,000	31	93	202 643	90 366	13 617	16 500	54 175	28	58 072	(*)	(*)	(*)	(*)
$10,000,000 or more	24	127	505 323	253 739	27 370	40 771	71 125	(*)	(*)	(*)	(*)	(*)	(*)
Construction													
Total	**63,096**	**140,178**	**11,436,167**	**8,316,873**	**222,861**	**1,720,052**	**856,145**	**48,815**	**1,234,406**	**2 9**	**1 6**	**2 8**	**4 8**
Under $5,000, total	7 164	16 655	14 410	6 399	2 706	3 448	−52 831	2 760	4 979	9 4	12 5	[illegible]	[illegible]
No receipts reported	1 939	5 543	—	—	971	2 396	−50 619	(*)	(*)	16 7	—	(*)	(*)
$1 under $5,000	5 225	11 112	14 410	6 399	1 735	1 052	−2 212	2 662	4 [illegible]18	11 4	12 5	[illegible]	[illegible]
$5,000 under $10,000	3 437	7 333	26 208	8 495	1 474	1 661	4 149	2 562	7 271	14 2	14 4	20 4	41 2
$10,000 under $25,000	10 809	22 829	183 847	59 732	9 650	22 627	50 218	8 431	58 935	[illegible]	8 1	17 6	23 4
$25,000 under $50,000	13,213	28 191	475 982	164 031	20 621	66 296	120 137	10 988	139 [illegible]	7 1	7 2	[illegible]	[illegible]
$50,000 under $100,000	10,539	22,968	751 547	374 808	21 147	121 063	133 859	8 958	157 520	8 [illegible]	8 1	[illegible]	41 7
$100,000 under $200,000	9 117	19,823	1 249 830	718 080	36 130	229 027	162 685	7 812	183 120	[illegible]	8 5	[illegible]	[illegible]
$200,000 under $500,000	5 864	13 552	1 813 136	1 179 051	39 617	332 954	152 904	4 977	[illegible]	[illegible]	3 8	4 9	16 [illegible]
$500,000 under $1,000,000	1,590	4 216	1 110 740	814 575	21 012	199 325	64 788	1 289	93 921	6 1	6 3	11 [illegible]	14 8
$1,000,000 under $2,000,000	679	2 303	937 222	723 370	11 878	120 115	39 167	518	67 812	5 1	5 1	8 [illegible]	13 2
$2,000,000 under $5,000,000	446	1 524	1 346 816	1 111 118	21 600	163 260	46 129	343	68 464	5 7	5 8	4 8	[illegible]
$5,000,000 under $10,000,000	123	392	827 616	732 519	7 126	94 567	28 082	90	49 761	(*)	(*)	(*)	(*)
$10,000,000 or more	115	392	2 698 813	2 424 695	29 900	365 709	106 858	87	189 567	(*)	(*)	(*)	(*)
General contractors													
Total	**22,993**	**53,370**	**7,775,002**	**6,272,345**	**130,604**	**902,820**	**291,715**	**16,329**	**623,112**	**4 6**	**1 6**	**3 2**	**5 2**
Under $5,000, total	2 783	7 675	3 452	1 465	1 652	2 703	−50 212	544	1 801	14 [illegible]	24 5	30 4	[illegible]
No receipts reported	1 483	4 627	—	—	761	2 396	−47 514	(*)	(*)	18 4		(*)	(*)
$1 under $5,000	1 300	3 046	3 452	1 465	891	(*)	−2 698	(*)	(*)	22 3	24 5	(*)	(*)
$5,000 under $10,000	1 231	2 637	1[illegible] 090	3 474	273	(*)	266	784	2 485	21 6	23 8	37 3	[illegible]
$10,000 under $25,000	1 810	3 707	29 869	11 873	2 167	2 828	4 619	1 233	7 504	19 5	19 9	[illegible]	36 4
$25,000 under $50,000	4,019	8 441	150 319	61 749	7 954	16 600	21 093	3 379	32 857	12 9	13 1	18 9	40 [illegible]
$50,000 under $100,000	3 988	8 869	293 499	187 673	7 298	40 310	25 575	3 190	43 822	12 8	13 0	18 [illegible]	52 5
$100,000 under $200,000	3 745	7 892	498 200	342 040	14 150	71 139	42 103	2 955	60 741	12 9	13 0	16 7	[illegible]
$200,000 under $500,000	3 235	7 575	1 019 797	735 820	19 496	139 295	56 980	2 579	92 907	5 3	5 5	[illegible]	[illegible]
$500,000 under $1,000,000	1 065	2 861	739 704	558 953	14 490	102 164	31 713	842	55 192	7 5	7 6	13 5	[illegible]
$1,000,000 under $2,000,000	509	1 661	697 241	547 965	7 872	60 606	17 598	367	45 743	6 1	6 1	10 6	[illegible]
$2,000,000 under $5,000,000	403	1 396	1 214 770	1 004 727	20 435	119 803	38 967	306	78 530	6 [illegible]	6 2	17 8	[illegible]
$5,000,000 under $10,000,000	102	321	676 376	603 379	6 634	62 163	17 073	72	38 395	(*)	(*)	(*)	(*)
$10,000,000 or more	103	335	2 441 685	2 213 227	28 183	284 567	85 940	78	163 135	(*)	(*)	(*)	(*)
Special trade contractors													
Total	**39,888**	**66,307**	**3,650,734**	**2,040,562**	**91,473**	**815,761**	**560,854**	**32,342**	**607,076**	**3 9**	**3 3**	**4 6**	**11 9**
Under $5,000, total	4 381	8 980	10 956	4 934	1 054	745	−2 619	2 216	3 178	12 5	14 6	21 [illegible]	[illegible]
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	3 925	8 064	10 956	4 934	844	745	486	2 216	3 178	11 3	14 6	21 7	[illegible]
$5,000 under $10,000	2 206	4 696	16 118	5 021	1 201	1 019	3 883	1 778	4 786	17 8	18 [illegible]	24 [illegible]	56 4
$10,000 under $25,000	8 928	18 960	152 487	47 859	7 483	19 799	44 402	7 127	50 234	8 8	[illegible]	11 5	[illegible]
$25,000 under $50,000	9,052	19 395	320 647	100,292	12 072	48 679	98 685	7 538	105 419	6 7	8 8	[illegible]	28 8
$50,000 under $100,000	6 551	14 099	458,048	187 135	13 849	80 753	108 284	5 766	113 698	[illegible]	10 5	12 4	44 2
$100,000 under $200,000	5 372	11 931	751 630	376 040	21 980	157 888	120 582	4 857	122 379	[illegible]	11 2	14 1	[illegible]
$200,000 under $500,000	2 629	5 977	793 339	443 231	20 121	193 659	95 924	2 398	101 072	4 9	[illegible]	6 9	42 2
$500,000 under $1,000,000	525	1 355	371 036	255 622	6 522	97 161	33 075	447	38 729	[illegible]	11 2	14 6	38 3
$1,000,000 under $2,000,000	168	638	236 057	173 429	3 817	59 055	19 349	149	19 849	[illegible]	[illegible]	12 [illegible]	34 4
$2,000,000 under $5,000,000	43	128	132 046	106 391	1 165	43 457	7 162	37	[illegible] 934	[illegible]	[illegible]	[illegible]	[illegible]
$5,000,000 under $10,000,000	21	71	151 240	129 140	492	32 404	11 [illegible]09	18	[illegible] 366	(*)	(*)	(*)	(*)
$10,000,000 or more	12	57	257 128	211 468	1 717	81 142	20 918	9	26 432	(*)	(*)	(*)	(*)
Special trade contractors: Plumbing, heating, and air conditioning													
Total	**5,332**	**11,534**	**658,605**	**429,410**	**10,226**	**115,756**	**87,384**	**4,471**	**92,603**	**10 5**	**7 6**	**11 0**	**30 4**
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	925	1 921	16 664	8 797	463	(*)	2 350	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$25,000 under $50,000	784	1 568	25 564	12 553	411	(*)	5 166	641	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$50,000 under $100,000	1 369	3 094	95 826	47 566	3 333	[illegible] 995	24 872	1 298	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$100,000 under $200,000	845	1 761	115 188	66 599	1 941	23 078	19 100	845	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$200,000 under $500,000	621	1 467	179 995	113 223	2 502	34 559	19 606	560	[illegible] 582	[illegible]	[illegible]	[illegible]	[illegible]
$500,000 under $1,000,000	74	164	50 555	34 885	589	11 366	4 154	74	4 154	[illegible]	[illegible]	[illegible]	[illegible]
$1,000,000 under $2,000,000	39	117	58 386	43 407	575	11 871	5 804	39	5 804	[illegible]	[illegible]	[illegible]	[illegible]
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	6	18	45 293	39 444	166	7 769	3 807	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	3	8	36 357	34 157	112	4 106	1 192	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of partnerships	Net profit: Amount	Coefficient of variation (percent)[2]: Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Construction—Continued													
Special trade contractors: Painting, paper hanging, and decorating													
Total	5,208	10,826	203,180	61,221	4,014	53,662	53,691	4,408	55,146	11.4	13.5	14.6	37.4
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,499	3,141	25,606	6,260	599	2,076	11,864	1,284	12,331	21.6	22.1	24.6	72.6
$25,000 under $50,000	1,712	3,495	59,401	13,141	1,159	9,004	20,564	1,499	20,924	20.2	20.5	25.3	65.7
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$200,000 under $500,000	125	295	40,858	19,672	665	17,472	5,443	109	5,646	23.3	24.2	27.1	90.8
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Special trade contractors. Masonry, stonework, tile setting, and plastering													
Total	5,919	12,769	497,099	263,213	9,090	137,083	89,096	5,064	94,681	10.3	9.6	13.5	34.4
Under $5,000, total	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,140	2,477	21,079	6,631	945	7,446	5,073	927	6,300	24.5	25.1	30.2	89.7
$25,000 under $50,000	1,499	3,284	54,051	17,156	1,481	10,627	19,916	1,284	20,936	21.6	21.8	26.2	59.9
$50,000 under $100,000	1,142	2,499	79,364	26,215	1,053	19,815	24,930	1,142	24,930	24.7	25.4	29.7	—
$100,000 under $200,000	813	1,729	117,924	71,784	1,708	24,098	20,936	671	20,987	28.8	29.2	39.5	68.2
$200,000 under $500,000	439	969	126,188	69,291	2,340	41,668	12,718	400	13,334	12.2	12.7	14.8	52.*
$500,000 under $1,000,000	83	195	55,303	42,951	264	23,626	1,154	(*)	(*)	26.1	28.5	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Special trade contractors. Contractors, not elsewhere classified													
Total	23,429	51,178	2,291,650	1,266,716	68,143	509,240	330,681	18,399	364,646	5.1	4.2	5.9	14.3
Under $5,000, total	2,870	5,887	6,560	2,858	1,049	404	−2,688	1,362	1,560	15.5	18.2	26.6	41.8
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	2,844	5,431	6,560	2,858	839	404	−705	1,362	1,560	16.2	18.2	26.6	37.0
$5,000 under $10,000	1,066	2,274	8,539	2,456	727	(*)	2,022	924	2,610	25.6	25.9	34.9	78.3
$10,000 under $25,000	5,364	11,441	89,128	26,171	5,476	9,211	25,115	4,204	28,634	11.3	11.7	15.5	37.6
$25,000 under $50,000	5,057	11,047	181,631	57,442	9,021	27,898	53,239	4,114	57,676	11.6	11.9	15.2	37.9
$50,000 under $100,000	3,540	7,506	247,946	93,567	8,685	43,011	48,196	2,826	52,521	13.9	14.3	18.8	49.4
$100,000 under $200,000	3,572	8,157	497,765	223,765	17,834	103,902	77,398	3,199	79,146	13.5	13.7	17.1	52.1
$200,000 under $500,000	1,444	3,246	446,296	241,045	14,614	99,960	56,157	1,329	61,410	6.7	6.9	9.9	64.0
$500,000 under $1,000,000	352	956	255,087	170,539	5,614	56,744	27,144	303	30,260	13.4	13.7	24.2	54.2
$1,000,000 under $2,000,000	108	469	147,878	107,825	2,999	36,257	11,367	91	11,797	12.2	12.5	16.7	38.9
$2,000,000 under $5,000,000	33	95	99,786	79,217	1,088	30,760	4,960	27	7,732	20.5	19.8	23.2	64.7
$5,000,000 under $10,000,000	15	53	105,947	89,696	326	24,635	7,202	12	7,559	(*)	(*)	(*)	(*)
$10,000,000 or more	8	47	204,995	166,137	710	76,063	18,567	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing													
Total	30,620	80,726	7,554,730	5,016,246	239,661	1,158,022	574,347	23,440	955,791	4.3	1.9	2.7	6.3
Under $5,000, total	5,801	16,032	8,690	3,951	4,035	17,837	−91,210	2,363	1,971	10.8	15.5	28.1	30.4
No receipts reported	1,360	6,348	—	—	(*)	(*)	−88,888	(*)	(*)	22.2	—	(*)	(*)
$1 under $5,000	4,441	9,684	8,690	3,951	744	718	−2,262	2,262	1,721	12.5	15.5	30.0	27.5
$5,000 under $10,000	2,137	4,843	15,646	6,941	1,766	(*)	1,126	1,551	4,122	17.9	18.3	30.7	67.5
$10,000 under $25,000	3,865	8,683	63,552	21,815	4,052	5,853	9,743	2,851	11,665	13.4	13.8	21.1	32.7
$25,000 under $50,000	4,047	8,737	140,424	56,389	5,596	15,845	27,807	3,460	30,919	13.0	13.3	17.3	46.6
$50,000 under $100,000	5,010	11,519	361,687	152,920	9,723	55,672	80,888	4,601	90,113	11.6	11.8	14.5	38.0
$100,000 under $200,000	4,591	10,305	629,616	336,219	19,173	122,335	74,644	4,076	84,808	12.0	12.3	15.6	41.2
$200,000 under $500,000	3,070	7,844	936,243	548,066	29,716	207,326	100,005	2,691	124,004	5.5	5.4	7.1	53.4
$500,000 under $1,000,000	1,109	6,226	789,404	515,639	21,109	163,812	64,698	972	66,869	9.7	10.1	13.4	8.4
$1,000,000 under $2,000,000	555	2,018	772,538	527,104	19,059	156,994	49,326	507	74,584	5.2	5.3	7.1	11.5
$2,000,000 under $5,000,000	258	1,865	604,283	576,848	16,444	128,678	71,907	229	82,367	7.8	8.0	11.5	14.6
$5,000,000 under $10,000,000	97	712	669,606	529,245	12,341	90,981	32,995	80	48,798	(*)	(*)	(*)	(*)
$10,000,000 or more	80	1,940	2,363,037	1,741,109	96,647	168,731	151,618	53	315,571	(*)	(*)	(*)	(*)
Lumber and wood products, except furniture													
Total	5,076	15,024	1,166,487	799,692	57,419	170,519	1,664	4,104	91,623	10.5	5.0	10.1	31.1
Under $5,000, total	734	4,197	1,358	636	247	348	−48,425	355	226	30.5	41.6	51.2	57.2
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$10,000 under $25,000	859	1,789	15,605	4,434	2,314	691	2,581	644	2,910	28.5	29.3	46.3	66.0
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	830	2,064	103,505	41,832	7,036	12,278	14,577	830	14,577	28.3	28.4	31.8	—
$200,000 under $500,000	533	1,583	190,098	89,592	12,100	32,772	24,924	448	26,611	14.7	13.8	21.0	35.8
$500,000 under $1,000,000	220	576	154,777	103,319	5,958	27,594	12,778	196	13,335	17.2	17.5	21.6	66.9
$1,000,000 under $2,000,000	103	306	139,092	94,349	4,667	24,703	9,852	91	11,112	12.3	12.6	15.3	66.9
$2,000,000 under $5,000,000	34	145	108,753	99,286	1,915	11,686	551	(*)	(*)	22.3	23.7	(*)	(*)
$5,000,000 under $10,000,000	8	83	55,722	53,119	1,391	8,558	−5,613	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	14	287	347,924	282,035	17,405	40,864	−23,677	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of partnerships	Net profit: Amount	Coefficient of variation (percent)[2]: Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Manufacturing—Continued													
Printing, publishing, and allied industries													
Total	6,152	14,586	719,001	285,828	19,710	178,526	103,326	4,743	125,866	10.1	8.3	5.2	59.6
Under $5,000 total	1,498	3 139	2,602	922	197	(*)	—745	714	454	21 6	29.4	46 3	41 5
No receipts reported	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	1 355	2,781	2,602	922	197	(*)	—375	643	415	22 7	29.4	49 8	36 5
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$10,000 under $25,000	762	1 648	11,039	2,079	410	(*)	2,625	(*)	(*)	29 9	31 2	(*)	(*)
$25,000 under $50,000	870	1 811	30,714	6,969	929	(*)	6 037	728	7,348	28 1	28 7	35 8	83 9
$50,000 under $100,000	1,250	2 894	87,185	28,484	2,787	14,217	19,279	1,250	19,279	23 4	23 9	27 9	—
$100,000 under $200,000	1 064	2 199	155,001	60,390	4,044	46,776	17,484	906	22,625	25 0	25 5	32 0	69 4
$200,000 under $500,000	382	1 143	109,576	55,188	2,507	26,700	—191	343	13,768	21 9	23 3	18 9	90 0
$500,000 under $1,000,000	85	241	55,478	29 743	1,167	13,757	6 776	85	6 776	28 1	28 9	37 2	—
$1,000,000 under $2,000,000	49	219	70,079	31 897	1,519	18 111	10,962	49	10,682	18 4	18 7	21 8	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	8	180	55,704	31,450	883	15,632	4,604	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	4	6	76 913	10 717	—	22,176	22,073	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical													
Total	2,493	5,315	422,419	255,126	10,743	91,614	83,898	2,207	71,011	15.4	9.4	13 2	32.1
Under $5,000 total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	(*)	(*)			(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	—
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	616	1,247	45,759	18,304	895	(*)	(*)	(*)	(*)	32 6	33 7	(*)	(*)
$100,000 under $200,000	532	1 060	75,426	39,557	2,667	(*)	(*)	(*)	(*)	35 4	35 9	(*)	(*)
$200,000 under $500,000	225	501	69 091	39 410	1 949	19 419	10 650	198	10 890	17 0	17 8	21 0	49 9
$500,000 under $1,000,000	84	240	57 833	35,102	1,788	17 407	10,110	77	10 195	27 0	27 0	32 6	92 5
$1,000,000 under $2,000,000	23	53	32,581	22,662	(*)	6 498	4,232	(*)	(*)	24 5	24 4	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	5	28	32 681	25 835	392	4,954	3,255	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	3	71	66,548	46 759	1 557	13,786	6,862	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries													
Total	16,899	45,739	5,226,923	3,675,300	154,789	715,303	405,250	12,386	667,469	5.7	2.2	3.0	2 9
Under $5,000 total	3 265	8,057	4 312	2,337	3 573	(*)	—42,043	1 081	1 159	14 4	21 3	42 4	12 7
No receipts reported	913	2 653	—	—	3,201	(*)	—40 088	(*)	(*)	27 0	—	(*)	(*)
$1 under $5,000	2 372	5 404	4,312	2,337	(*)	(*)	—1,955	1,071	948	17 1	21 3	47 5	36 2
$5,000 under $10,000	1 425	2 993	10 585	5,547	1,466	(*)	—775	639	1,621	21 9	22 4	37 1	67 5
$10 000 under $25,000	2 081	4,760	34,737	14,736	1,236	4,133	3,807	1,567	5 107	18 2	18 7	26 9	42 5
$25 000 under $50 000	2,103	4 492	74 761	33,442	2,064	6 772	15 838	1,672	16 511	18 1	18 4	24 3	77 0
$50 000 under $100 000	2,575	6,240	183 607	83,624	3 876	26 132	41 121	2,265	46,338	16 3	16 5	21 1	50 7
$100 000 under $200 000	2,165	4,962	295,884	165,440	5,426	49 035	29,827	1,879	34 414	17 4	17 8	24 6	42 4
$200 000 under $500 000	1 830	4 617	567 478	363 875	13,070	128 435	54 622	1 604	72,735	5 9	6 1	8 3	29 9
$500 000 under $1,000 000	720	5 171	521 316	347 475	12 196	105 054	35,034	614	58,563	13 2	13 8	18 6	6 4
$1 000 000 under $2 000,000	380	1 440	530 786	378 196	12 284	107 642	24 280	346	48,228	6 3	6 5	8 8	11 6
$2 000 000 under $5,000,000	200	1 052	606 404	440 089	12,218	97 216	56 439	182	61 174	8 6	9 0	12 6	7 4
$5,000 000 under $10,000 000	76	441	525,501	418,641	9 675	61 837	30 949	67	38 647	(*)	(*)	(*)	(*)
$10 000 000 or more	59	1 574	1 871,852	1 401,598	77 685	111 905	146,360	50	264 772	(*)	(*)	(*)	(*)
Transportation, Communication, Electric, Gas, and Sanitary Services													
Total	14,331	37,765	2,098,463	748,408	270,359	324,668	7,336	9,725	254,946	6.3	3 9	7 6	4 7
Under $5 000 total	2,211	7,302	4 332	(*)	23 969	(*)	—46,418	782	620	17 5	22 4	35 6	51
No receipts reported	415	993	—	—	22,397	(*)	—45,536			38 4			(*)
$1 under $5,000	1,796	6 309	4 332	(*)	1,572	(*)	—2,882	782	620	19 6	22 4	35 6	43 6
$5,000 under $10 000	928	2 000	6 602	(*)	1 501	(*)	366	(*)	(*)	27 5	28 2	(*)	(*)
$10 000 under $25 000	2 490	6 141	44 841	6,988	7 655	4 094	2,278	1 854	9 058	16 6	18 9	25 7	28 3
$25 000 under $50 000	2 804	5 983	97 465	9 862	13 847	11,118	9,351	2 079	13 344	15 4	15 6	24 9	33 2
$50 000 under $100 000	2 352	5 255	163 993	23 294	16 781	23,010	23 835	1 763	32 369	16 4	16 5	22 3	38 5
$100 000 under $200 000	1 832	4 500	253 130	55 472	19 453	45 064	30 944	1 475	41 384	18 4	18 3	24 0	43 0
$200 000 under $500 000	1 073	3 123	317 160	86 451	34 615	62 637	21 039	791	38 373	7 8	8 0	13 2	13 9
$500 000 under $1 000 000	353	1 465	240 695	108,382	22,344	46 411	—3,253	274	19 893	13 1	13 3	22 2	34 8
$1 000,000 under $2 000 000	150	881	204,305	85 079	44 767	34 463	—10,517	102	21 996	9 7	9 9	23 4	5 8
$2 000 000 under $5,000 000	112	938	334 502	152 110	66 197	58 854	—21,466	65	51,327	11 1	11 7	24 7	5 8
$5,000 000 under $10 000,000	17	144	117,374	76,377	1 319	15 313	12 958	(*)	(*)	(*)	(*)	(*)	(*)
$10 000 000 or more	9	33	315,084	142 925	17,911	18 065	—9 781	6	12 012	(*)	(*)	(*)	(*)
Transportation													
Total	11,743	28,346	1,925,663	669,063	209,367	257,282	70,677	7,697	218,643	7 0	4 2	8 6	5 2
Under $5,000 total	1 606	3 371	2 945	(*)	11 587	(*)	—15 385	(*)	(*)	20 6	28 0	(*)	(*)
No receipts reported	380	777	—	—	10,296	(*)	—11 926	(*)	(*)	41 6	—	—	(*)
$1 under $5,000	1 226	2 594	2 945	(*)	1 289	(*)	—3 459	(*)	(*)	23 7	28 0	—	(*)
$5,000 under $10 000	851	1 858	6 222	422	1 405	(*)	321	(*)	(*)	26 6	29 1	(*)	(*)
$10 000 under $25 000	2 029	4 700	37 450	6 498	6 517	3 914	21	1 425	8,643	18 4	18 7	(*)	(*)
$25 000 under $50,000	2 257	4 713	76 400	4 241	12 056	8 508	7 922	1 777	10 636	17 2	17 7	[illegible]	[illegible]
$50 000 under $100 000	1 948	4 344	137 265	16 869	15 422	18 851	21 957	1 534	29 606	18 0	18 4	[illegible]	[illegible]
$100 000 under $200 000	1 604	3 946	220 210	33 719	16 203	36 473	29 583	1 358	35 709	19 9	20 1	[illegible]	[illegible]
$200 000 under $500 000	886	2 557	265 249	76 875	29 493	50 441	13 054	642	26 474	8 6	8 8	[illegible]	[illegible]
$500 000 under $1 000 000	303	1 033	204 969	99 088	10 890	34 832	14 349	250	17 982	14 4	15 8	[illegible]	[illegible]
$1 000 000 under $2 000 000	128	748	176 324	77 125	41 957	25 424	—10 516	93	19 784	10 4	[illegible]	[illegible]	[illegible]
$2 000 000 under $5 000 000	101	902	295 653	133 940	45 961	51 033	867	79	46 941	12 0	[illegible]	[illegible]	[illegible]
$5,000 000 under $10 000 000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10 000 000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

[1] Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of partnerships	Net profit: Amount	Coefficient of variation (percent)[2]: Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Transportation, Communication, Electric, Gas, and Sanitary Services—Continued													
Transportation: Trucking and warehousing													
Total	8,748	20,034	999,566	308,420	70,761	173,021	86,490	8,294	107,745	8.3	8.3	10.4	25.0
Under $5,000, total	717	1,440	(*)	(*)	(*)	(*)	—580	(*)	(*)	31.1	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	—	(*)	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,513	3,525	26,398	5,062	3,469	2,920	619	998	3,716	21.4	21.7	36.7	54.2
$25,000 under $50,000	2,009	4,192	68,643	3,880	11,291	7,075	5,422	1,548	7,621	16.3	18.5	26.2	46.6
$50,000 under $100,000	1,713	3,830	120,989	9,699	12,135	18,554	19,718	1,380	25,049	19.5	19.9	26.6	60.4
$100,000 under $200,000	1,235	2,898	165,013	26,740	12,285	29,737	21,995	1,164	25,348	23.0	23.1	26.1	99.2
$200,000 under $500,000	607	1,584	177,307	40,988	14,382	37,543	15,634	440	18,881	10.5	10.9	16.5	30.4
$500,000 under $1,000,000	187	576	125,846	51,098	4,909	24,713	9,362	164	5,690	18.6	18.9	26.6	73.9
$1,000,000 under $2,000,000	63	343	86,403	40,227	4,973	16,613	4,767	49	6,064	15.9	16.0	26.6	67.0
$2,000,000 under $5,000,000	50	179	139,663	65,306	4,819	22,377	8,317	45	8,542	17.6	18.6	23.5	73.6
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation: Other transportation													
Total	2,997	6,312	626,017	380,655	138,606	84,261	—15,513	1,583	111,066	13.3	5.4	13.6	4.5
Under $5,000 total	889	1,931	1,757	(*)	10,624	(*)	—14,805	(*)	(*)	27.5	36.8	(*)	(*)
No receipts reported	233	477	—	—	(*)	(*)	—11,658	(*)	—	52.7	—	—	(*)
$1 under $5,000	656	1,454	1,757	(*)	(*)	(*)	—3,147	(*)	(*)	32.3	36.6	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	235	514	16,276	(*)	3,287	(*)	2,139	(*)	(*)	44.9	43.3	(*)	(*)
$100,000 under $200,000	369	1,050	55,197	(*)	(*)	(*)	7,886	(*)	(*)	39.4	39.9	(*)	(*)
$200,000 under $500,000	279	973	87,942	35,887	16,111	12,898	—2,580	202	7,593	14.9	15.5	29.7	21.2
$500,000 under $1,000,000	116	457	79,123	47,990	5,981	10,119	5,987	86	8,272	23.0	23.3	40.1	8.5
$1,000,000 under $2,000,000	65	405	89,921	36,898	36,984	8,911	—15,283	44	13,720	13.7	14.3	34.6	2.4
$2,000,000 under $5,000,000	51	723	158,190	68,634	41,142	28,656	—7,450	34	38,399	16.3	17.6	32.3	9.2
$5,000,000 under $10,000,000	15	135	321,320	154,404	17,255	13,191	6,906	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more													
Communication, electric, gas, and sanitary services													
Total	2,588	9,419	273,600	58,325	60,992	87,404	—63,541	1,838	36,103	14.8	18.1	17.2	8.6
Under $5,000, Total	605	3,931	1,387	42	12,362	390	—33,033	498	584	33.2	37.0	44.4	4.1
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	547	1,270	21,065	(*)	1,791	(*)	1,429	(*)	(*)	34.6	35.3	(*)	(*)
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	187	566	51,911	9,576	5,122	12,196	—7,985	149	11,899	16.6	19.1	27.7	11.0
$500,000 under $1,000,000	50	432	35,726	(*)	11,454	11,579	—17,602	24	1,931	31.2	31.2	70.0	40.9
$1,000,000 under $2,000,000													
$2,000,000 under $5,000,000													
$5,000,000 under $10,000,000	35	174	96,092	26,124	24,400	27,698	—27,661	16	8,260	18.5	13.2	30.1	18.5
$10,000,000 or more													
Wholesale and Retail Trade													
Total	195,503	451,195	43,577,810	33,056,818	426,138	2,078,877	2,835,862	143,842	3,134,663	1.4	0.8	1.4	4.8
Under $5,000, total	17,631	39,465	32,035	20,559	2,603	3,090	—17,232	5,407	7,191	6.2	8.1	27.1	13.8
No receipts reported	2,184	5,963	—	—	314	(*)	—1,789	(*)	(*)	17.5	—	(*)	(*)
$1 under $5,000	15,447	33,502	32,035	20,559	2,289	1,369	—15,443	5,298	4,532	6.6	8.1	27.8	15.6
$5,000 under $10,000	11,293	25,613	84,808	53,181	2,361	3,773	—2,863	5,805	11,026	7.8	7.9	18.9	15.2
$10,000 under $25,000	20,354	44,978	344,135	212,437	11,582	18,058	2,503	10,858	38,988	5.7	5.9	14.6	13.4
$25,000 under $50,000	25,655	55,215	946,857	579,838	22,308	74,729	65,584	17,430	104,862	5.1	5.2	8.4	16.7
$50,000 under $100,000	36,157	80,212	2,639,640	1,661,719	46,885	210,754	258,934	29,723	298,471	4.2	4.3	6.7	19.4
$100,000 under $200,000	37,073	80,958	5,403,056	3,585,022	77,106	447,752	514,454	31,861	553,806	4.1	4.1	5.5	15.7
$200,000 under $500,000	32,169	76,769	9,850,173	7,027,897	102,124	844,679	812,480	28,894	855,391	1.3	1.3	2.0	6.6
$500,000 under $1,000,000	9,346	26,494	6,339,061	4,621,248	55,629	497,020	422,279	8,473	443,638	2.6	2.6	3.9	15.7
$1,000,000 under $2,000,000	3,674	10,619	5,024,647	3,997,845	38,084	349,916	262,446	3,400	295,750	1.9	1.9	2.9	20.6
$2,000,000 under $5,000,000	1,614	7,460	4,800,445	3,985,486	30,240	290,983	201,735	1,502	214,684	2.9	3.0	4.3	23.1
$5,000,000 under $10,000,000	350	2,190	2,359,910	1,975,104	13,561	134,789	106,002	315	113,217	(*)	(*)	(*)	(*)
$10,000,000 or more	187	1,226	5,753,143	5,138,462	29,655	203,334	169,170	174	199,649	(*)	(*)	(*)	(*)
Wholesale trade													
Total	28,103	72,561	15,985,092	13,303,042	106,306	700,661	859,247	21,986	1,025,274	3.9	1.2	2.5	10.0
Under $5,000, total	2,890	7,084	6,023	2,853	524	(*)	—1,806	1,234	4,617	15.3	19.6	40.3	24.5
No receipts reported	523	1,793	—	—	(*)	(*)	2,104	(*)	(*)	36.0	—	(*)	(*)
1 under $5,000	2,367	5,291	6,023	2,853	402	(*)	3,712	1,141	1,961	16.9	19.6	57.1	26.3
$5,000 under $10,000	1,672	4,426	12,124	6,322	547	(*)	1,976	1,015	4,461	20.3	20.6	41.2	41.9
$10,000 under $25,000	2,370	5,604	38,134	21,109	1,220	1,953	7,074	1,569	10,654	16.9	17.5	42.9	34.8
$25,000 under $50,000	2,779	6,296	99,347	50,807	1,923	6,688	11,501	1,949	19,339	15.5	15.8	25.0	43.9
$50,000 under $100,000	3,744	8,350	302,763	169,602	3,970	17,628	53,220	3,016	57,578	13.4	13.6	21.1	36.4
$100,000 under $200,000	4,242	9,435	627,396	425,541	6,765	39,150	60,317	3,989	69,264	12.2	12.4	17.2	40.3
$200,000 under $500,000	4,732	11,436	1,545,610	1,112,136	16,302	98,379	165,382	4,327	172,604	4.6	4.0	6.1	28.4
$500,000 under $1,000,000	2,648	7,860	1,857,989	1,452,610	16,341	108,958	149,826	2,424	157,162	4.9	5.0	7.5	37.2
$1,000,000 under $2,000,000	1,663	4,829	2,308,121	1,897,645	17,646	117,555	145,564	1,546	152,859	3.1	3.2	4.3	34.6
$2,000,000 under $5,000,000	915	4,547	2,799,449	2,415,974	16,513	117,877	121,817	859	128,934	4.0	4.1	5.9	31.7
$5,000,000 under $10,000,000	242	1,453	1,627,381	1,392,391	6,863	72,564	61,559	219	66,182	(*)	(*)	(*)	(*)
$10,000,000 or more	146	941	4,760,765	4,355,652	15,690	117,674	156,919	139	161,620	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of partnerships	Net profit: Amount	Coefficient of variation (percent)[2]: Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Wholesale and Retail Trade—Continued													
Retail trade													
Total	**167,091**	**377,994**	**27,567,162**	**19,737,102**	**319,414**	**2,377,394**	**1,874,099**	**121,690**	**2,106,060**	**1.6**	**1.1**	**1.6**	**5.6**
Under $5,000 total	14,596	32,095	25,737	17,506	2,079	1,106	−15,431	4,173	2,574	6.8	6.9	22.7	16.7
No receipts reported	1,661	4,170	—	—	192	(*)	−3,893	(*)	(*)	20.0	—	(*)	(*)
$1 under $5,000	12,937	27,925	25,737	17,506	1,887	1,047	−11,538	4,157	2,571	7.3	8.9	22.7	19.3
$5,000 under $10,000	9,621	21,187	72,684	46,859	1,814	3,320	−4,839	4,790	6,565	6.4	8.6	15.2	16.1
$10,000 under $25,000	17,913	39,232	304,301	190,817	10,250	16,105	−5,404	9,218	27,501	6.1	6.3	12.2	14.4
$25,000 under $50,000	22,805	48,777	845,484	526,189	20,138	67,878	53,612	15,410	85,072	5.4	5.5	8.7	17.7
$50,000 under $100,000	32,413	71,862	2,336,867	1,492,117	42,915	193,126	205,714	26,707	240,893	4.5	4.6	6.6	21.3
$100,000 under $200,000	32,631	71,523	4,775,660	3,159,481	70,341	408,602	449,137	28,172	484,542	4.4	4.4	5.8	16.8
$200,000 under $500,000	27,362	65,279	8,300,789	5,912,848	85,822	746,111	647,129	24,552	682,518	1.5	1.5	2.0	6.9
$500,000 under $1,000,000	6,698	18,634	4,461,072	3,368,638	39,288	388,062	272,453	6,049	286,476	3.4	3.4	4.4	14.0
$1,000,000 under $2,000,000	2,005	5,776	2,707,305	2,093,618	20,417	232,210	135,455	1,848	141,464	2.8	2.8	4.3	17.8
$2,000,000 under $5,000,000	696	2,607	1,992,336	1,561,686	13,687	172,987	79,379	640	65,211	4.6	4.8	6.5	33.8
$5,000,000 under $10,000,000	108	737	732,529	582,713	4,698	62,225	24,643	96	27,035	(³)	(³)	(³)	(³)
$10,000,000 or more	41	265	992,378	782,630	7,965	85,660	32,251	35	38,229	(³)	(³)	(³)	(³)
Retail trade: Building materials, hardware, garden supply, and mobile home dealers													
Total	**8,719**	**20,643**	**1,913,716**	**1,420,906**	**23,893**	**141,665**	**135,135**	**6,517**	**153,168**	**7.3**	**4.6**	**6.6**	**18.5**
Under $5,000 total	998	2,210	1,044	(*)	(*)	(*)	−912	(*)	(*)	26.5	40.0	(*)	44.7
No receipts reported	(*)	(*)	—	—	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	713	1,497	1,044	(*)	(*)	(*)	−458	(*)	(*)	31.3	40.0	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	880	1,998	16,387	11,249	726	1,467	−1,717	(*)	(*)	27.0	27.8	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	1,493	3,325	114,961	83,606	3,056	6,676	6,511	1,049	9,422	21.2	21.5	26.7	55.5
$100,000 under $200,000	1,814	3,966	253,433	172,522	4,208	17,481	28,809	1,653	31,157	18.6	18.5	23.3	60.8
$200,000 under $500,000	1,790	4,237	550,468	404,727	6,887	46,193	36,758	1,556	41,300	6.0	6.2	8.1	25.7
$500,000 under $1,000,000	665	1,681	449,336	350,789	4,578	28,317	28,225	620	30,378	10.0	10.1	12.3	44.8
$1,000,000 under $2,000,000	200	715	275,652	203,672	2,508	22,256	21,424	190	21,818	11.8	11.7	15.4	46.2
$2,000,000 under $5,000,000	51	243	146,333	111,319	818	12,106	10,531	51	10,531	17.9	18.2	20.8	—
$5,000,000 under $10,000,000	11	121	78,752	63,579	541	4,941	4,037	11	4,037	(³)	(³)	(³)	—
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: General merchandise stores													
Total	**4,871**	**11,636**	**1,006,264**	**755,059**	**10,112**	**87,531**	**67,536**	**3,852**	**76,642**	**10.5**	**7.6**	**10.1**	**43.2**
Under $5,000 total	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	—
$10,000 under $25,000	785	1,641	13,959	10,478	(*)	(*)	246	(*)	(*)	29.9	30.5	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	634	1,284	46,250	31,529	251	3,586	6,791	618	6,793	31.9	33.0	48.9	96.8
$100,000 under $200,000	1,443	3,381	211,804	160,958	2,460	15,478	18,755	1,331	19,869	21.4	22.0	25.1	61.2
$200,000 under $500,000	685	1,960	212,467	158,763	2,226	17,761	13,235	604	14,762	9.8	10.1	12.7	54.1
$500,000 under $1,000,000	345	874	219,260	164,839	1,896	18,980	15,185	324	15,403	24.0	21.9	23.4	56.4
$1,000,000 under $2,000,000	72	197	95,415	73,000	619	10,945	6,703	(*)	(*)	14.7	15.2	(*)	(*)
$2,000,000 under $5,000,000	40	300	109,076	81,833	865	11,289	6,620	36	6,758	19.0	19.5	24.3	49.9
$5,000,000 under $10,000,000	4	20	34,890	23,212	329	4,838	1,049	4	1,049	(³)	(³)	(³)	(³)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Food stores													
Total	**24,331**	**53,627**	**5,918,502**	**4,716,677**	**50,655**	**369,439**	**304,462**	**19,795**	**327,999**	**4.5**	**2.7**	**4.2**	**14.7**
Under $5,000 total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	996	1,992	7,483	4,247	(*)	(*)	−1	(*)	(*)	26.5	26.8	(*)	(*)
$10,000 under $25,000	1,497	3,353	22,414	18,198	272	(*)	−1,466	(*)	(*)	21.6	22.0	(*)	(*)
$25,000 under $50,000	2,729	5,814	106,413	77,844	2,419	4,245	7,788	2,215	9,976	15.9	16.2	23.1	57.9
$50,000 under $100,000	5,895	12,880	448,689	332,351	5,973	25,467	38,315	5,009	40,473	10.8	11.0	16.2	37.4
$100,000 under $200,000	5,061	10,909	737,610	554,808	6,977	40,778	52,994	4,261	58,847	11.6	11.8	15.2	46.1
$200,000 under $500,000	4,845	10,595	1,485,397	1,177,571	12,858	84,880	93,644	4,406	98,361	3.8	3.9	5.5	21.0
$500,000 under $1,000,000	1,758	4,165	1,221,346	994,185	8,053	73,557	56,756	1,641	58,636	7.1	7.1	9.3	33.0
$1,000,000 under $2,000,000	652	1,803	875,504	719,493	5,501	60,880	30,633	607	31,513	5.3	5.4	6.4	25.9
$2,000,000 under $5,000,000	208	658	614,057	512,103	3,576	43,613	18,573	191	19,166	6.7	9.1	10.7	56.3
$5,000,000 under $10,000,000	32	118	203,612	168,229	1,511	15,376	5,126	27	5,535	(³)	(³)	(³)	(³)
$10,000,000 or more	13	50	194,750	157,252	1,225	16,663	2,309	(*)	(*)	(³)	(³)	(*)	(*)
Retail trade: Food stores: Grocery stores													
Total	**16,479**	**36,260**	**4,755,266**	**3,665,004**	**36,654**	**260,011**	**209,762**	**13,342**	**227,053**	**5.3**	**3.0**	**4.5**	**17.4**
Under $5,000 total	(*)	(*)	(*)	(*)	—	—	(*)	—	—	(*)	(*)	—	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	—	—	(*)	—	—	(*)	(*)	—	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	856	1,927	12,944	11,913	(*)	(*)	−428	(*)	(*)	28.6	29.1	(*)	(*)
$25,000 under $50,000	1,286	2,643	50,746	42,002	531	(*)	3,622	1,144	3,668	23.3	23.6	30.9	91.0
$50,000 under $100,000	4,307	9,418	323,434	257,754	3,497	7,555	19,449	3,437	21,588	12.7	12.9	17.5	37.7
$100,000 under $200,000	3,300	6,956	487,787	384,463	5,976	15,013	27,550	2,713	33,066	14.4	14.7	19.4	48.7
$200,000 under $500,000	3,734	8,087	1,147,299	933,407	9,456	53,866	65,627	3,370	69,280	4.5	4.5	6.7	20.9
$500,000 under $1,000,000	1,494	3,488	1,034,475	654,929	6,645	57,631	45,506	1,385	46,906	7.9	7.9	10.1	30.6
$1,000,000 under $2,000,000	554	1,531	750,911	617,549	4,557	52,049	25,427	511	26,138	5.9	6.0	7.0	27.4
$2,000,000 under $5,000,000	196	632	584,687	488,301	3,341	41,039	17,166	179	17,761	9.0	9.4	11.2	56.3
$5,000,000 under $10,000,000	28	106	175,725	144,122	1,242	14,076	4,385	23	4,794	(³)	(³)	(³)	(³)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of partnerships	Net profit: Amount	Coefficient of variation (percent)[2]: Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Wholesale and Retail Trade—Continued													
Retail trade: Food stores: Other food stores													
Total	7,852	17,367	1,183,214	831,873	14,001	109,428	94,700	6,453	100,946	8.5	6.3	9.3	27.5
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	1,443	3,171	55,667	35,842	1,888	3,605	4,166	1,071	8,309	21.9	22.3	31.9	59.1
$50,000 under $100,000	1,588	3,462	125,255	74,597	2,476	17,912	16,866	1,572	18,885	20.9	21.3	28.4	96.8
$100,000 under $200,000	1,761	3,953	249,823	170,345	3,001	25,785	25,444	1,548	25,781	19.7	20.1	24.3	73.4
$200,000 under $500,000	1,111	2,508	336,088	244,164	3,402	31,014	28,017	1,036	28,961	7.6	7.9	8.6	59.5
$500,000 under $1,000,000	264	677	186,871	139,256	1,408	15,926	11,250	256	11,730	15.7	16.1	22.4	93.5
$1,000,000 under $2,000,000	98	272	124,593	101,944	944	8,831	5,206	(*)	(*)	13.2	13.5	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	4	12	27,887	24,107	269	1,300	741	4	741	(*)	(*)	(*)	—
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Automotive dealers and service stations													
Total	20,198	62,550	7,072,190	5,637,957	47,847	385,383	416,681	22,615	449,645	3.9	2.4	3.8	13.1
Under $5,000, total	1,226	2,452	2,756	2,223	(*)	(*)	—1,160	(*)	(*)	23.8	27.5	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	1,080	2,160	2,756	2,223	(*)	(*)	—556	(*)	(*)	25.4	27.5	(*)	(*)
$5,000 under $10,000	1,280	2,631	9,542	8,038	(*)	(*)	—1,425	(*)	(*)	23.3	23.6	(*)	(*)
$10,000 under $25,000	1,135	2,270	18,994	12,671	980	(*)	1,002	(*)	(*)	24.5	25.4	(*)	(*)
$25,000 under $50,000	3,268	6,607	124,737	99,143	1,516	4,080	3,041	1,882	7,891	14.5	14.8	23.9	30.7
$50,000 under $100,000	4,026	8,838	296,616	229,184	2,861	8,178	16,982	3,152	23,783	13.0	13.2	18.9	49.1
$100,000 under $200,000	2,946	16,520	1,185,160	885,454	10,785	44,729	110,602	7,117	114,271	9.2	9.3	11.5	29.8
$200,000 under $500,000	7,780	16,922	2,336,611	1,816,338	15,287	129,655	166,703	6,967	172,375	3.2	3.3	4.1	19.9
$500,000 under $1,000,000	1,640	3,923	1,390,160	881,683	6,489	69,756	60,923	1,401	64,713	6.2	6.4	9.3	23.4
$1,000,000 under $2,000,000	592	1,468	802,963	677,044	3,459	46,299	27,140	531	28,848	4.9	5.0	7.1	22.5
$2,000,000 under $5,000,000	249	641	713,444	601,287	3,840	47,764	21,567	233	21,944	8.0	8.4	11.3	42.0
$5,000,000 under $10,000,000	40	185	274,454	228,914	1,406	19,434	6,919	36	7,634	(*)	(*)	(*)	(*)
$10,000,000 or more	17	93	216,753	182,972	817	14,746	4,317	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Automotive dealers and service stations: Motor vehicle dealers													
Total	6,164	13,479	2,865,553	2,257,865	12,087	142,442	77,153	4,389	88,820	8.2	3.6	7.4	13.7
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	1,171	2,413	45,439	35,586	587	(*)	1,871	(*)	(*)	24.2	24.6	(*)	(*)
$50,000 under $100,000	730	1,533	55,732	41,333	577	(*)	3,398	588	4,228	30.7	31.2	42.9	80.8
$100,000 under $200,000	820	1,649	120,187	90,912	559	(*)	9,451	(*)	(*)	28.7	29.3	(*)	(*)
$200,000 under $500,000	1,261	2,839	409,099	340,476	1,387	18,336	17,857	1,038	18,198	9.0	9.2	10.4	21.9
$500,000 under $1,000,000	666	1,601	467,341	401,645	2,111	24,431	11,424	483	14,531	9.9	10.1	14.8	25.8
$1,000,000 under $2,000,000	432	1,042	595,799	515,981	2,084	32,150	13,295	376	14,960	5.9	8.0	7.7	23.0
$2,000,000 under $5,000,000	196	504	572,774	490,838	2,632	36,811	14,658	189	14,789	9.0	9.4	12.0	53.1
$5,000,000 under $10,000,000	32	154	216,818	185,707	1,141	14,524	2,753	28	3,468	(*)	(*)	(*)	(*)
$10,000,000 or more	14	68	175,543	150,330	611	12,400	3,427	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Automotive dealers and service stations: Gasoline service stations													
Total	17,190	35,684	3,443,012	2,692,243	25,709	163,627	272,810	14,378	281,440	5.2	3.8	4.9	19.5
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	—	(*)	—	—	(*)	(*)	—	(*)
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	—	(*)	—	—	(*)	(*)	—	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	782	1,564	13,084	(*)	(*)	(*)	1,246	(*)	(*)	29.8	30.9	(*)	(*)
$25,000 under $50,000	1,211	2,422	45,684	37,393	436	1,750	198	711	2,690	24.0	24.6	38.3	47.8
$50,000 under $100,000	2,337	4,818	174,602	142,485	1,460	4,846	10,311	1,835	11,797	17.2	17.5	24.9	43.3
$100,000 under $200,000	5,957	12,201	896,651	691,814	8,211	29,980	86,494	5,511	87,732	10.7	10.9	12.6	54.8
$200,000 under $500,000	5,138	10,920	1,524,048	1,168,390	8,879	76,822	171,349	4,839	122,899	3.9	4.1	5.1	22.1
$500,000 under $1,000,000	675	1,681	440,499	345,396	2,718	28,521	33,250	644	33,525	9.7	9.9	12.7	77.2
$1,000,000 under $2,000,000	113	292	145,892	113,678	959	9,541	8,692	108	9,735	11.1	11.1	13.1	63.0
$2,000,000 under $5,000,000	42	116	108,931	89,638	979	5,924	5,795	42	5,795	19.3	20.1	23.3	—
$5,000,000 under $10,000,000	8	31	57,636	44,207	265	4,910	4,166	8	4,166	(*)	(*)	(*)	—
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Automotive dealers and service stations: Other automotive dealers													
Total	5,845	13,187	963,625	887,849	10,051	79,314	66,718	3,667	70,385	9.1	6.6	8.8	28.7
Under $5,000, total	655	1,310	(*)	(*)	(*)	(*)	—645	(*)	(*)	32.5	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	(*)	—	—	(*)	(*)	—	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	886	1,772	33,614	26,164	491	(*)	972	(*)	(*)	27.7	28.0	(*)	57.0
$50,000 under $100,000	959	2,467	66,282	45,371	524	2,313	3,273	729	7,758	26.3	26.9	37.4	71.5
$100,000 under $200,000	1,169	2,670	168,322	112,828	2,015	12,521	14,657	964	16,718	23.0	23.1	31.4	44.3
$200,000 under $500,000	1,369	3,263	403,464	289,473	4,021	34,487	27,667	1,120	30,278	5.4	5.7	9.1	39.6
$500,000 under $1,000,000	297	641	187,320	134,642	1,660	16,804	16,319	274	16,657	14.7	14.9	22.4	77.5
$1,000,000 under $2,000,000	47	134	61,172	47,385	416	4,608	4,153	47	4,153	16.9	19.5	27.3	—
$2,000,000 under $5,000,000	(*)	(*)	—	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

[1] Footnotes at end of table.

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of partnerships	Net profit: Amount	Coefficient of variation (percent)[2]: Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Wholesale and Retail Trade—Continued													
Retail trade: Apparel and accessory stores													
Total	13,162	30,657	1,467,663	938,666	15,140	144,499	139,310	6,902	156,234	6.6	5.9	7.6	16.8
Under $5,000, total	1,157	2,687	2,544	1,900	(*)	—	−2,156	(*)	(*)	24.5	30.8	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	999	1,998	2,544	1,900	(*)	(*)	−2,067	(*)	(*)	26.5	30.8	(*)	(*)
$5,000 under $10,000	1,017	2,250	7,726	5,853	136	(*)	−1,678	(*)	(*)	26.1	26.5	(*)	(*)
$10,000 under $25,000	1,500	3,213	27,674	17,095	607	1,505	271	785	2,776	21.6	22.1	35.8	53.7
$25,000 under $50,000	2,154	4,808	82,188	49,051	1,083	6,233	7,428	1,498	11,452	17.9	18.3	24.0	39.5
$50,000 under $100,000	2,551	5,791	187,204	126,885	1,909	10,930	12,953	1,834	16,166	16.4	16.7	27.7	42.6
$100,000 under $200,000	2,831	6,469	400,495	247,625	5,136	32,721	49,125	2,513	50,497	14.9	15.1	18.1	46.1
$200,000 under $500,000	1,635	4,349	472,541	306,180	4,213	53,804	48,556	1,529	49,843	8.5	8.6	8.9	31.6
$500,000 under $1,000,000	238	757	149,898	94,450	982	20,338	12,972	222	13,223	16.4	16.7	20.1	72.4
$1,000,000 under $2,000,000	56	211	71,718	45,631	519	9,068	6,419	53	6,432	16.5	17.0	20.0	81.6
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Furniture and home furnishings stores													
Total	10,951	24,635	1,714,457	1,150,147	16,206	151,571	144,571	8,340	157,496	6.9	5.5	6.6	17.6
Under $5,000, total	784	1,640	1,746	(*)	(*)	(*)	−1,212	(*)	(*)	29.9	36.2	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	713	1,498	1,746	(*)	(*)	(*)	−1,129	(*)	(*)	31.3	36.2	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,212	2,779	20,837	12,548	389	(*)	−731	(*)	(*)	24.0	24.8	(*)	(*)
$25,000 under $50,000	1,941	4,273	71,277	44,328	1,235	5,553	5,402	1,497	6,081	18.9	19.3	26.5	40.7
$50,000 under $100,000	1,816	3,894	132,196	84,589	1,418	9,933	16,214	1,656	16,856	19.3	19.6	24.8	78.6
$100,000 under $200,000	2,002	4,483	299,534	191,278	3,089	21,777	26,031	1,832	28,280	17.1	17.1	23.3	56.5
$200,000 under $500,000	2,065	4,715	628,042	421,778	6,122	58,303	60,561	1,838	63,170	5.6	5.8	7.4	29.6
$500,000 under $1,000,000	424	1,309	285,967	208,190	1,554	23,461	19,384	379	20,400	20.0	20.7	22.1	39.6
$1,000,000 under $2,000,000	100	286	134,832	93,121	899	15,836	9,850	93	10,009	12.4	12.6	16.9	49.7
$2,000,000 under $5,000,000	28	92	71,864	49,460	453	9,363	3,210	(*)	(*)	22.5	22.9	(*)	(*)
$5,000,000 under $10,000,000	6	121	38,668	26,891	240	4,358	2,633	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	—	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Eating places													
Total	24,039	56,016	2,834,942	1,401,960	67,862	569,191	197,966	16,613	247,371	4.8	3.9	5.7	15.3
Under $5,000, total	1,043	2,205	2,226	1,560	(*)	(*)	−4,076	(*)	(*)	25.5	31.5	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	—
$1 under $5,000	858	1,783	2,226	1,560	(*)	(*)	−2,669	(*)	(*)	28.8	31.5	(*)	(*)
$5,000 under $10,000	1,350	2,771	11,118	6,030	426	(*)	833	924	1,608	22.7	22.9	34.0	44.8
$10,000 under $25,000	2,971	6,116	50,677	30,364	1,919	4,767	−513	1,287	3,837	15.2	15.6	30.3	26.7
$25,000 under $50,000	4,594	9,947	169,030	86,832	6,023	27,534	11,025	2,818	16,994	12.2	12.4	20.2	29.0
$50,000 under $100,000	6,398	14,538	436,614	217,966	12,905	72,708	33,053	5,089	43,778	10.3	10.4	14.9	52.7
$100,000 under $200,000	4,042	9,198	583,051	285,639	13,850	119,753	40,922	3,140	49,893	12.7	12.9	19.3	35.4
$200,000 under $500,000	2,813	8,879	871,312	434,711	17,869	200,900	69,269	2,464	75,884	4.7	4.9	8.1	20.5
$500,000 under $1,000,000	674	3,587	428,198	219,809	7,785	93,903	34,348	815	37,423	9.7	9.9	12.1	36.0
$1,000,000 under $2,000,000	127	548	173,102	77,666	3,765	41,309	10,667	104	13,201	10.6	10.7	14.3	36.2
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Drinking places													
Total	10,711	22,758	761,129	369,442	22,772	110,645	70,271	7,974	62,382	7.8	8.7	11.2	26.5
Under $5,000, total	854	1,633	1,896	1,300	(*)	(*)	−487	(*)	(*)	28.2	34.7	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	838	1,601	1,896	1,300	(*)	(*)	−299	(*)	(*)	28.6	34.7	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,569	3,564	28,053	15,504	807	(*)	2,222	1,213	4,590	20.9	21.7	27.7	52.1
$25,000 under $50,000	2,052	4,247	72,057	38,554	2,724	7,051	3,614	1,530	6,538	18.2	18.6	31.4	72.4
$50,000 under $100,000	3,177	6,844	225,895	112,263	7,054	30,961	24,403	2,713	27,270	14.7	15.0	20.3	41.5
$100,000 under $200,000	2,345	4,706	304,337	136,908	8,832	48,222	30,403	1,989	32,736	17.1	17.2	20.8	68.7
$200,000 under $500,000	298	624	83,867	43,156	1,896	14,375	7,425	262	7,618	14.7	15.1	18.0	78.8
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Liquor stores													
Total	4,367	9,604	914,785	711,270	9,706	46,587	64,414	3,537	66,550	10.0	7.3	10.6	22.4
Under $5,000, total	—	—	—	—	—	—	—	—	—	—	—	—	—
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	1,000	2,000	72,990	51,244	1,036	4,671	1,836	856	7,952	26.5	27.1	40.3	61.5
$100,000 under $200,000	950	2,038	149,745	113,171	2,257	7,318	12,595	882	12,722	26.0	26.5	33.0	99.2
$200,000 under $500,000	1,545	3,606	488,049	383,972	5,260	22,794	31,947	1,362	34,395	7.7	8.7	13.9	26.0
$500,000 under $1,000,000	194	410	122,847	96,591	703	6,084	8,086	187	8,205	18.2	18.6	20.7	52.5
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—

[1] Estimates are rounded.

[2] See text and tables.

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit (less loss)		Coefficient of variation (percent)[2]			
								Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Wholesale and Retail Trade—Continued													
Retail trade: Other retail trade													
Total	35,721	63,267	3,961,494	2,634,378	55,199	350,583	333,749	23,345	366,393	3.9	3.0	4.8	11.1
Under $5,000: total	7,676	17,276	11,841	7,458	1,179	361	−5,147	2,372	1,565	9.4	12.5	32.5	15.8
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	7,091	15,822	11,841	7,458	1,112	300	−4,489	2,372	1,565	9.8	12.5	32.5	15.9
$5,000 under $10,000	3,392	7,645	24,588	15,215	444	638	−1,807	1,584	2,057	14.3	14.6	24.9	27.7
$10,000 under $25,000	5,991	13,480	99,802	58,265	4,105	3,855	−4,188	3,136	7,774	10.7	11.1	19.8	29.8
$25,000 under $50,000	4,978	10,600	180,884	105,305	4,179	11,609	17,590	3,450	22,564	11.7	11.9	18.2	31.8
$50,000 under $100,000	5,423	12,467	373,452	220,495	6,452	20,916	42,656	4,731	48,400	11.1	11.3	15.6	45.0
$100,000 under $200,000	4,394	9,653	650,491	401,118	10,667	50,345	78,901	3,654	85,570	11.9	12.0	15.9	42.1
$200,000 under $500,000	3,906	9,392	1,172,015	763,641	13,204	117,446	119,011	3,564	125,910	4.4	4.3	5.4	27.6
$500,000 under $1,000,000	701	1,774	476,851	338,811	6,094	47,090	33,695	608	35,239	9.6	9.9	14.0	37.7
$1,000,000 under $2,000,000	184	496	248,334	179,510	2,924	24,053	20,540	178	20,860	9.4	9.6	14.9	81.5
$2,000,000 under $5,000,000	60	310	168,172	114,149	1,006	17,739	9,751	55	11,982	15.2	15.4	20.0	66.5
$5,000,000 under $10,000,000	10	146	70,548	50,731	381	7,271	4,031	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	6	28	484,516	379,880	4,564	40,260	18,516	(*)	(*)	(*)	(*)	(*)	(*)
Finance, Insurance, and Real Estate													
Total	430,326	2,750,402	29,110,335	3,013,793	4,896,083	1,627,262	−3,604,727	225,323	4,231,952	0.8	0.8	1.4	1.4
Under $5,000: total	175,129	923,422	261,138	5,439	118,692	21,260	−1,898,457	65,939	76,205	1.6	2.6	4.2	3.7
No receipts reported	42,277	281,804	—	—	26,721	4,765	−1,261,644	—	—	3.3	—	—	(*)
$1 under $5,000	132,852	641,618	261,138	5,439	91,971	16,595	−636,813	65,939	76,205	2.0	2.6	4.2	5.9
$5,000 under $10,000	52,636	213,509	385,274	6,063	95,000	7,093	−160,093	33,627	117,397	3.2	3.3	4.9	6.8
$10,000 under $25,000	75,063	310,031	1,235,241	31,142	252,421	23,885	−136,845	50,266	362,116	2.5	2.5	3.8	8.1
$25,000 under $50,000	46,076	236,658	1,637,095	40,433	335,855	31,616	31,090	30,842	465,405	2.6	2.6	4.5	6.4
$50,000 under $100,000	34,433	223,172	2,457,419	100,403	514,864	88,499	50,185	21,546	595,997	2.7	2.8	5.0	3.7
$100,000 under $200,000	21,893	279,300	3,053,944	175,290	720,183	136,598	−351,724	11,752	520,473	2.9	2.8	5.6	5.8
$200,000 under $500,000	16,357	215,352	5,055,960	368,518	1,152,353	249,449	−727,037	7,354	531,341	2.1	2.0	3.8	2.6
$500,000 under $1,000,000	5,126	101,877	3,507,230	337,821	547,637	185,928	−447,866	2,357	336,616	2.0	3.0	5.5	2.8
$1,000,000 under $2,000,000	2,226	104,660	3,071,078	484,998	477,278	173,218	−259,033	971	279,417	5.0	5.1	5.3	2.5
$2,000,000 under $5,000,000	1,040	108,729	3,058,990	659,200	356,193	204,820	−24,310	513	368,819	3.0	3.0	6.5	2.5
$5,000,000 under $10,000,000	220	23,531	1,533,091	294,559	138,614	99,919	−16,911	107	150,328	2.2	2.5	4.2	1.1
$10,000,000 or more	113	10,152	3,843,885	499,837	76,993	394,917	236,264	49	427,847	1.2	0.4	(*)	2.3
Finance													
Total	110,398	1,254,906	4,759,727	312,528	74,515	499,866	−318,066	50,873	1,429,243	2.0	2.8	2.8	4.9
Under $5,000: total	80,228	558,653	71,742	(*)	15,526	11,307	−959,563	35,436	42,326	2.6	4.6	6.0	6.6
No receipts reported	26,939	201,362	—	—	2,578	1,771	−576,151	—	—	4.4	—	—	(*)
$1 under $5,000	53,289	357,291	71,742	(*)	13,948	9,536	−280,412	35,436	42,326	3.3	4.9	6.0	12.1
$5,000 under $10,000	9,182	75,623	66,310	(*)	2,996	782	−64,007	7,539	40,950	7.1	7.0	8.5	14.2
$10,000 under $25,000	9,123	91,297	143,679	3,899	4,223	4,449	−63,354	7,616	87,971	6.2	5.4	7.7	20.5
$25,000 under $50,000	5,509	72,175	185,234	1,593	8,234	4,552	40,164	4,879	119,765	7.8	7.9	9.2	15.9
$50,000 under $100,000	3,066	66,476	220,245	2,581	7,198	6,726	95,766	2,751	130,242	9.4	9.9	11.2	16.9
$100,000 under $200,000	1,548	132,706	210,169	11,238	5,821	3,476	10,805	1,284	129,277	10.7	10.1	13.0	30.0
$200,000 under $500,000	811	75,893	248,549	8,781	5,241	11,806	31,576	670	137,528	5.2	5.3	7.8	12.1
$500,000 under $1,000,000	343	39,515	235,329	6,268	3,704	14,548	95,803	278	126,084	9.1	8.9	10.8	24.1
$1,000,000 under $2,000,000	312	59,909	454,461	50,268	2,901	24,800	100,668	247	144,408	23.4	26.7	9.1	14.2
$2,000,000 under $5,000,000	169	52,218	505,196	118,933	4,778	44,424	183,123	119	212,443	7.1	7.2	10.3	27.9
$5,000,000 under $10,000,000	45	15,670	345,728	25,821	5,646	53,037	56,897	27	75,455	(*)	(*)	(*)	(*)
$10,000,000 or more	61	8,771	2,071,185	82,397	8,247	319,881	143,954	27	182,792	(*)	(*)	(*)	(*)
Finance: Banking, and credit agencies other than banks													
Total	3,188	24,755	186,170	(*)	2,185	31,095	30,123	2,356	61,916	12.3	7.8	16.5	53.5
Under $5,000: total	1,581	7,504	2,565	—	(*)	(*)	−9,599	993	1,986	20.1	26.2	30.5	65.6
No receipts reported	(*)	(*)	—	—	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	1,329	6,305	2,565	—	—	(*)	−7,180	993	1,986	22.1	26.2	30.5	82.3
$5,000 under $10,000	342	2,748	2,502	—	(*)	(*)	−1,190	238	1,327	33.3	25.4	34.9	57.3
$10,000 under $25,000	474	1,737	6,936	(*)	(*)	(*)	−13,034	372	2,261	31.7	33.5	32.9	98.6
$25,000 under $50,000	227	1,554	8,044	(*)	(*)	(*)	4,728	211	5,042	37.4	43.8	44.2	96.8
$50,000 under $100,000	354	2,937	25,166	228	(*)	3,322	11,440	350	12,065	27.0	24.5	23.8	13.4
$100,000 under $200,000	92	1,291	11,838	—	(*)	(*)	5,259	92	5,259	31.4	30.1	32.9	—
$200,000 under $500,000	89	620	26,237	(*)	156	3,007	5,454	72	7,773	23.3	24.3	34.1	77.7
$500,000 under $1,000,000	16	3,494	10,875	(*)	(*)	(*)	3,530	13	4,131	21.8	17.0	38.9	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance: Security, commodity brokers, and service													
Total	2,164	21,499	2,492,653	(*)	10,672	436,163	62,735	1,301	166,692	13.4	1.1	5.5	9.6
Under $5,000: total	1,091	8,367	1,644	—	(*)	(*)	−19,153	459	935	23.6	35.4	44.2	30.4
No receipts reported	238	2,347	—	—	—	—	−15,450	—	—	43.9	—	—	(*)
$1 under $5,000	853	6,020	1,644	—	—	—	−3,703	459	935	27.6	35.4	44.2	65.1
$5,000 under $10,000	52	166	422	—	—	—	79	35	250	33.1	36.0	21.7	87.2
$10,000 under $25,000	272	1,563	4,069	(*)	(*)	(*)	−700	244	1,742	38.4	38.4	26.4	79.7
$25,000 under $50,000	138	675	4,809	—	(*)	(*)	2,390	99	2,656	25.7	26.9	23.8	64.8
$50,000 under $100,000	132	2,073	8,641	—	(*)	(*)	3,087	127	3,673	55.5	51.6	24.4	81.1
$100,000 under $200,000	38	505	5,029	—	(*)	(*)	2,511	34	4,046	14.0	16.5	16.1	7.7
$200,000 under $500,000	133	1,603	42,362	—	363	5,850	5,565	113	18,126	17.3	17.0	23.0	12.4
$500,000 under $1,000,000	101	1,386	72,847	(*)	677	12,389	15,180	73	22,184	20.3	20.0	27.5	9.4
$1,000,000 under $2,000,000	86	995	120,055	(*)	329	20,145	7,398	49	22,947	14.6	14.9	24.0	40.0
$2,000,000 under $5,000,000	57	1,272	169,180	(*)	948	42,519	9,984	34	31,711	9.5	8.7	14.8	37.4
$5,000,000 under $10,000,000	30	892	234,573	(*)	710	48,925	11,572	14	14,970	(*)	(*)	(*)	(*)
$10,000,000 or more	53	2,002	1,828,252	(*)	7,408	303,543	24,822	20	63,642	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of partnerships	Net profit: Amount	Coefficient of variation (percent)[2]: Number of partnerships	Coefficient of variation: Business receipts[1]	Coefficient of variation: Net profit	Coefficient of variation: Net loss
	(1)	(2)	(3)	(4)	(6)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Finance, Insurance, and Real Estate—Continued													
Finance: Holding and investment companies													
Total	**105,026**	**1,206,652**	**2,090,674**	**297,233**	**61,658**	**32,610**	**—410,926**	**57,216**	**1,160,445**	**2.1**	**6 3**	**3.1**	**5.2**
Under $5,000, total	77,556	542 782	67 532	(*)	15 470	8 993	—930,711	33 984	39 405	2 6	5 0	6 2	6 7
No receipts reported	26 449	197 616	—	—	2 578	1,658	—661 182	—	—	4 4	—	—	(*)
$1 under $5,000	51 107	344,966	67,532	(*)	12 892	7 335	—269 529	33 984	39 405	3 4	5 0	6 2	12 4
$5,000 under $10,000	8,788	72 711	63 386	(*)	2,983	513	—65 276	7 266	39 373	7 3	7 2	8 8	14 2
$10,000 under $25,000	8,377	87,997	132 674	3,642	4 052	2,726	—49 620	7,000	83 968	6 5	6 7	8 0	20 3
$25,000 under $50,000	5,144	69,946	173,381	1,593	8,118	3 495	33,046	4 569	112,067	8 2	8 2	9 6	16 1
$50,000 under $100,000	2,580	61 466	186 438	2,453	6,657	3 229	81 239	2 274	114 504	10 2	11 0	12 4	17 4
$100,000 under $200,000	1 417	130,910	192 302	11,238	5,699	2 373	3,035	1 158	119 972	11 5	10 9	13 9	30 4
$200,000 under $500,000	592	73 670	180 050	5,443	4 722	2 949	20 657	485	111 630	6 9	6 8	8 5	13 8
$500,000 under $1 000,000	226	34 635	151 607	4 140	2,949	1 839	77 093	192	99 769	10 3	9 9	12 1	32 0
$1,000,000 under $2,000,000	217	58 868	330,039	45,699	2 561	4 484	89 432	189	117 624	33 1	37 1	10 2	0 2
$2 000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	13	10,739	91 682	24 253	(*)	(*)	54 109	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service													
Total	**7,876**	**24,783**	**1,526,045**	**236,389**	**9,566**	**162,831**	**223,339**	**6,964**	**296,194**	**6 7**	**3 6**	**7.1**	**7.5**
Under $5,000, total	716	1 432	(*)	—	(*)	(*)	—1,239	(*)	(*)	31 3	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10 000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,298	3,721	23,633	(*)	411	2 994	8 203	1 156	9 739	23 1	23 9	29 9	70 5
$25,000 under $50,000	1,546	3 751	54 000	(*)	793	6 085	24 198	1 531	24 202	21 0	21 2	25 4	96 5
$50,000 under $100,000	1,722	6 216	128 953	(*)	2 100	24 022	63 854	1 705	64 414	19 1	19 3	21 6	4
$100 000 under $200,000	1,253	3 028	168 075	(*)	1 860	29,393	46 962	1 165	47 450	21 6	21 3	24 0	94 4
$200 000 under $500,000	576	1 553	177 543	54 134	1 689	23 650	45 082	531	45 362	10 6	11 0	14 1	60 9
$500,000 under $1 000,000	119	653	78 443	(*)	429	7 653	15 958	119	15 958	22 3	22 6	26 3	—
$1,000,000 under $2 000 000	48	1 128	65 652	28,095	369	16 162	7 439	40	10 786	17 6	17 4	23 4	64 9
$2,000,000 under $5,000,000	18	754	59 103	17 104	280	12,269	15 104	18	15 104	29 3	28 1	23 7	—
$5 000,000 under $10,000,000	3	220	20,676	(*)	(*)	(*)	9 764	3	9 764	(*)	(*)	(*)	—
$10,000,000 or more	8	1 118	743 983	(*)	853	36 568	—8 708	4	50 629	(*)	(*)	(*)	(*)
Real estate													
Total	**312,052**	**1,470,713**	**22,814,563**	**2,464,576**	**4,812,000**	**964,563**	**—3,509,998**	**157,466**	**2,506,515**	**1 0**	**0 9**	**1 7**	**1.1**
Under $5,000, total	94 185	363 337	187,529	5 149	103 132	9,339	—937 655	30 075	32 954	2 3	3 1	6 1	3 2
No receipts reported	15,266	80,298	—	—	24 124	2 712	—581,922	—	—	5 2	—	—	4 6
$1 under $5,000	78,919	283 039	187 529	5,149	79,008	6 627	—355 733	30 075	32 954	2 6	3 1	6 1	4 3
$5,000 under $10,000	42,879	136 676	314 847	4,259	91 311	4 342	—92 808	25 804	74 577	3 7	3 7	6 0	6 3
$10,000 under $25,000	64,642	215 013	1 067,929	25.941	247 767	16 442	—81 694	41 494	264 406	2 7	2 7	4 4	7 6
$25,000 under $50,000	39 021	160.732	1 396 861	36 992	326 828	20 879	—33 272	24 432	321 438	2 8	2 8	5 2	7 0
$50,000 under $100,000	29 645	150 480	2,108,221	90 582	505,566	57 751	—109 435	17 090	401 341	2 9	2 9	5 5	3 8
$100,000 under $200,000	19,092	143,566	2 685,700	121 351	712 502	103,729	—409 491	9 303	343 746	2 9	2 6	6 2	4 8
$200,000 under $500,000	14,980	137,916	4 629 768	305 603	1 145 423	213 993	—803 795	6 153	348 450	2 2	2 1	4 5	2 6
$500,000 under $1,000,000	4,674	61,709	3 193,448	309,345	643,504	173,707	—459 617	1 960	194 574	3 2	3 2	6 2	2 [illegible]
$1,000,000 under $2,000,000	1 866	43 623	2,540 965	406 635	474 008	132 256	—367 140	684	124 222	4 5	3 9	5 4	2 5
$2,000 000 under $5 000,000	853	45 757	2,493 691	533 163	361 135	148 127	—222 537	376	141 272	3 3	3 3	6 8	1 5
$5,000,000 under $10,000,000	171	11 641	1 166 887	266 376	132,911	45 530	—93,572	77	65 109	2 8	3 3	9 8	1 2
$10,000,000 or more	44	263	1,028,717	359 180	67 893	38 468	101 018	18	194 426	3 2	1 7	(*)	4 [illegible]
Real estate: Operators and lessors of buildings													
Total	**250,646**	**1,176,108**	**16,382,144**	**120,862**	**4,661,079**	**741,110**	**—3,205,156**	**123,266**	**1,645,162**	**1 1**	**1.0**	**1 7**	**1 3**
Under $5,000, total	68,527	229 056	152,372	752	91 522	4 657	—529 644	22 911	22 496	2 8	3 5	7 1	4 0
No receipts reported	7 065	36 556	—	—	22 225	668	—295,785	—	—	[illegible] 8	—	—	5 7
$1 under $5,000	61 462	192 500	152 372	752	69 297	3 989	—233 859	22 911	22 496	3 1	3 5	7 1	5 6
$5,000 under $10,000	35 676	106 187	261 244	(*)	84,741	1 687	—86 416	20 611	52 257	4 1	4 1	6 8	7 1
$10,000 under $25,000	53,332	177 157	881,808	6 037	232,991	11 053	—101 785	32 698	195 333	3 0	3 0	5 0	8 6
$25,000 under $50,000	32,761	137 009	1 178,247	3 205	313,951	14 873	—92 352	19,328	226,225	2 9	2 9	5 4	7 6
$50,000 under $100,000	24 667	131 052	1 754 911	3 561	491 446	38 651	—184 478	13 148	278 939	2 9	2 9	5 7	4 0
$100,000 under $200,000	16 460	117 030	2,330 534	8 833	696 068	85 109	—444 486	7 396	253 991	2 9	2 9	5 6	5 1
$200,000 under $500,000	13 060	128 060	4 031,641	24 231	1 125,082	184 812	—822 657	4 850	260 654	2 4	2 3	5 2	2 [illegible]
$500,000 under $1,000,000	3 932	56 945	2 669,378	10,378	629 671	141 184	—438 026	1 514	149 880	3 5	3 5	6 6	2 9
$1,000,000 under $2,000,000	1 484	40 404	2,007,442	26 261	460 697	110 329	—321 418	520	92 896	5 4	4 7	6 2	2 6
$2,000,000 under $5,000,000	607	43 638	1 760 335	20 895	348 424	98 452	—225 029	232	87 747	3 8	3 [illegible]	6 3	1 6
$5,000,000 under $10,000,000	118	11 381	808 351	(*)	126 306	33 490	—90 574	51	45 093	4 1	4 7	14 2	1 4
$10,000,000 or more	24	189	545 881	—	60 180	16 813	131 709	9	179 671	5 8	3 2	(*)	3 2
Real estate: Lessors, other than buildings													
Total	**30,497**	**147,966**	**500,936**	**33,759**	**62,090**	**6,573**	**26,353**	**16,514**	**226,147**	**4 1**	**6 2**	**6 5**	**6 0**
Under $5,000, total	14,303	81,699	25,830	3,258	8 515	1 291	—98 068	5 048	7 536	6 0	8 2	14 4	8 [illegible]
No receipts reported	1 363	7,416	—	—	(*)	(*)	—15 681	—	—	18 4	—	—	19 [illegible]
$1 under $5,000	12 940	74 283	25 830	3,258	8 109	1 274	—82 387	5 048	7 536	6 3	8 2	14 4	8 [illegible]
$5,000 under $10 000	4 551	20,815	34 123	(*)	5,099	463	—2,513	3 579	15 78[illegible]	11 3	11 6	14 6	19 6
$10,000 under $25 000	6 841	24 905	108 355	2,648	12,292	1,564	25,474	5 592	49,094	9 1	9 3	11 5	16 [illegible]
$25,000 under $50,000	3,010	11 635	105 665	7 167	8 624	1 774	48 430	2 744	59 698	13 3	[illegible]	15 9	2[illegible] 1
$50 000 under $100 000	1 186	6,072	84 799	(*)	8,379	1 049	34 767	1 092	47,672	19 3	19 6	22 4	[illegible]
$100,000 under $200,000	443	1 535	62,431	(*)	7 328	589	16 713	361	29 948	26 1	26 2	35 5	20 [illegible]
$200,000 under $500,000	132	1,074	39,299	(*)	6,455	1 412	7,064	94	14 444	21 6	19 8	30 0	32 4
$500,000 under $1 000,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1 000 000 under $2 000,000	(*)	(*)	(*)	—	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5 000,000	7	29	17 906	10,828	1 118	(*)	(*)	(*)	(*)	34 9	28 7	(*)	(*)
$5 000 000 under $10 000 000	(*)	(*)	(*)	—	(*)	—	(*)	—	—	(*)	(*)	—	(*)
$10 000 000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts [1]	Number of partnerships	Number of partners	Business receipts [1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of partnerships	Net profit: Amount	Coefficient of variation (percent) [2]: Number of partnerships	Coefficient of variation: Business receipts [1]	Coefficient of variation: Net profit	Coefficient of variation: Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Finance, Insurance, and Real Estate—Continued													
Real estate: Real estate agents, brokers, and managers													
Total	**15,937**	**75,846**	**1,166,713**	**450,997**	**46,685**	**94,754**	**—50,504**	**8,302**	**189,486**	**5.6**	**4 8**	**9 4**	**4.7**
Under $5,000, total	5,537	26,921	4,649	(*)	1,862	1,594	—116,211	1,013	1 102	9 5	19 7	33 4	7 0
No receipts reported	2,881	18,051	—	—	1,005	(*)	—90 734	—	—	11 9	—	—	8 5
$1 under $5,000	2,656	8,870	4,649	(*)	857	(*)	—25,477	1 013	1 102	15 2	19 7	33 4	10 7
$5,000 under $10,000	1,338	5,101	9,941	(*)	1,260	(*)	—5,604	(*)	(*)	21 5	22 0	(*)	(*)
$10,000 under $25,000	2,813	7,762	49,345	8,163	1,466	3,140	—1,652	1,923	11,010	14 8	15 3	23 4	20 6
$25,000 under $50,000	1,889	5,815	64,770	6,837	3,106	2,105	14,598	1 445	22 173	17 1	17 3	26 8	30 2
$50,000 under $100,000	2,085	5,668	141,222	26,714	4 625	11 154	27 502	1,695	41 922	16 1	16 1	20 6	27 4
$100,000 under $200,000	1,134	19,405	147,787	26,239	5,514	10,182	21 267	856	37 782	19 1	18 4	30 1	22 5
$200,000 under $500,000	798	2,820	240,542	88,071	8,640	17,818	21,825	597	34,893	8 9	8 9	13 4	18 6
$500,000 under $1,000,000	205	761	147,049	64,352	7,129	19,140	—627	(*)	(*)	15 9	16 2	(*)	(*)
$1,000,000 under $2,000,000	87	987	117,863	74,076	4,591	5,779	—5 143	(*)	(*)	12 9	12 5	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	10	49	76,746	52,940	1,143	6,221	—856	5	2 766	(3)	(3)	(3)	(3)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	—	(*)
Real estate: Other real estate													
Total	**14,970**	**66,793**	**2,764,770**	**1,858,958**	**40,146**	**120,126**	**—282,691**	**7,362**	**245,700**	**5.0**	**2.7**	**5.5**	**4 4**
Under $5,000, total	5,818	25,661	4,678	908	1,233	1 797	—193,732	1,103	1,820	8 8	21 9	28 0	10 2
No receipts reported	3,957	18,275	—	—	488	1,268	—179,722	—	—	9 9	—	—	11 0
$1 under $5,000	1,861	7,386	4,678	908	745	(*)	—14,010	1,103	1,820	17 7	21 9	28 0	16 1
$5,000 under $10,000	1,314	4,573	9,539	1,850	(*)	(*)	1 725	1,025	4,414	21 3	21 9	28 4	35 5
$10,000 under $25,000	1,656	5,189	28,421	8,893	1,038	(*)	—3,731	1,281	8,969	17 8	18 0	25 6	30 5
$25,000 under $50,000	1,361	6,273	48,179	19,783	1,147	2,127	—3,948	915	13,342	16 6	17 0	27 7	23 4
$50,000 under $100,000	1,707	7,688	127,289	56,309	1,116	6,897	12,774	1,155	32,808	15 6	16 2	22 5	18 5
$100,000 under $200,000	1,055	5,596	144,948	84,269	3,592	7,849	—2 985	690	22,025	14 0	13 6	20 0	20 9
$200,000 under $500,000	990	5,962	318,286	189,968	5,246	9,951	—10,027	612	38,459	8 0	7 9	12 8	10 3
$500,000 under $1,000,000	518	3,864	364,858	234,615	4,863	13,104	—18,287	324	29,707	9 8	9 7	17 1	10 2
$1,000,000 under $2,000,000	291	2,175	410,396	306,298	7,449	16,148	—41,508	124	21 731	7 1	6 9	13 8	7 6
$2,000,000 under $5,000,000	201	1,558	594,223	434,856	6,255	36,042	1,180	123	40 420	7 9	8 0	14 5	6 7
$5,000,000 under $10,000,000	42	205	276 689	197,590	4,294	5,819	—1 790	21	17,250	(3)	(3)	(3)	(3)
$10,000,000 or more	17	49	437,264	323,619	3,702	17,902	—22 362	9	14,755	(3)	(3)	(3)	(3)
Services													
Total	**191,150**	**610,722**	**27,230,793**	**3,516,126**	**1,492,410**	**6,636,228**	**7,050,409**	**137,933**	**8,457,374**	**1.5**	**1 0**	**1.5**	**5.7**
Under $5,000, total	33,652	107,684	56,130	12,394	110,925	18,931	—347,203	11,533	41,110	4 3	6 1	22 3	18 0
No receipts reported	7,591	39,337	—	—	53,378	10,183	—251,651	851	29 420	8 8	—	30 8	23 9
$1 under $5,000	26,061	68,347	56,130	12,394	57,547	8,748	—95,552	10,682	11 690	5 0	6 1	11 2	17 8
$5,000 under $10,000	16,335	40,910	116,889	19,989	17,704	10 195	—5,852	9,403	24,612	6 4	6 5	10 4	14 7
$10,000 under $25,000	30,594	70 878	514,323	87,063	66,240	51,419	77 418	22 713	146,574	4 6	4 7	7 2	18 4
$25,000 under $50,000	28,895	73,669	1,037,171	213,987	84,036	152 319	206,582	22 190	262,308	4 7	4 7	6 8	11 2
$50,000 under $100,000	28,486	72,283	2,035,835	351,354	116,326	344,456	510 808	23,895	605 882	4 7	4 8	6 4	14 0
$100,000 under $200,000	26,603	89,309	3,850,762	544,092	151,250	669,656	1 327 060	24 468	1 430 983	4 8	4 9	6 1	29 0
$200,000 under $500,000	18,436	69,484	5,518,262	617,631	204,083	1,172,130	1 965,414	16 806	2 101,672	1 8	1 9	2 4	8 2
$500,000 under $1,000,000	4,951	34,965	3,383,267	436,356	141,633	827 427	936,784	4,288	1 069,085	3 9	3 9	4 7	8 6
$1,000,000 under $2,000,000	1,944	20,079	2,662,219	330,338	187,284	720,312	642,090	1,602	793,224	2 6	2 7	3 6	6 0
$2,000,000 under $5,000,000	906	13,972	2,787,201	402,722	173,894	752,790	648,941	740	779,420	3 9	4 0	5 5	5 5
$5,000,000 under $10,000,000	227	6,554	1,560,292	195 475	154 490	470,097	297,922	183	391 251	(3)	(3)	(3)	(3)
$10,000,000 or more	121	10,935	3,708,442	304 725	84 545	1,448 496	790,445	112	811,253	(3)	(3)	(3)	(3)
Hotels and other lodging places													
Total	**14,631**	**69,908**	**2,321,600**	**460,265**	**321,028**	**526,666**	**—241,343**	**6,372**	**157,126**	**5.4**	**3.1**	**7.1**	**4 7**
Under $5,000, total	2,479	6 990	3,747	(*)	5 672	1 016	—41 278	(*)	(*)	15 4	22 8	(*)	(*)
No receipts reported	606	2,349	—	—	2 849	(*)	—34 605	(*)	(*)	27 5	—	(*)	(*)
$1 under $5,000	1,873	4,641	3,747	(*)	2 823	566	—6,673	(*)	(*)	18 3	22 8	(*)	(*)
$5,000 under $10,000	1,929	5,787	13,732	(*)	3,631	730	—6,360	713	882	18 4	18 5	35 9	26 7
$10,000 under $25,000	2,217	6,005	37,432	3,004	10 304	2,677	—15,154	1 079	4 218	16 4	16 7	30 9	31 4
$25,000 under $50,000	2,004	9,347	71,285	8 300	16 402	8 416	—8,148	927	6 102	14 8	14 5	26 0	21 3
$50,000 under $100,000	2,256	9,067	163,349	13,994	32 015	22 093	—15,311	1 104	15,956	13 5	14 1	25 8	15 4
$100,000 under $200,000	1,525	8,170	210,738	23,443	31,566	30,328	7,200	1,075	33,123	13 8	13 8	22 0	24 4
$200,000 under $500,000	1,216	11,727	383,322	52,336	56,339	77,244	—22,598	673	37 661	7 1	7 3	15 0	10 8
$500,000 under $1,000,000	549	6 481	382,781	76,348	51,732	95,631	—57,196	179	14 431	8 8	8 8	22 7	10 0
$1,000,000 under $2,000,000	302	4,416	418 103	103,108	48 881	111 176	—35,585	123	16 327	7 2	7 2	16 0	7 2
$2,000,000 under $5,000,000	120	1,502	362,539	112,304	40,373	93,320	—42 133	32	5,425	9 7	9 0	21 7	11 0
$5,000,000 under $10,000,000	28	357	188,700	51,727	19 444	60 872	—7,363	11	12,309	(3)	(3)	(3)	(3)
$10,000,000 or more	6	59	85,872	15,180	4,669	23 165	2 583	(*)	(*)	(3)	(3)	(*)	(*)
Hotels and other lodging places: Motels, motor hotels, and tourist courts													
Total	**7,397**	**38,816**	**1,335,891**	**244,662**	**185,115**	**293,867**	**—95,875**	**3,235**	**89,968**	**7 1**	**4.2**	**10.6**	**5.5**
Under $5,000, total	991	2 758	1,838	(*)	1 235	(*)	—7 920	(*)	(*)	25 0	36 5	(*)	(*)
No receipts reported	289	1 020	—	—	(*)	(*)	—6,254	(*)	(*)	43 5	—	(*)	(*)
$1 under $5,000	702	1 738	1,838	(*)	881	(*)	—1 666	(*)	(*)	30 5	36 5	(*)	(*)
$5,000 under $10,000	490	1 443	3 407	(*)	(*)	(*)	—2 733	—	—	35 8	35 2	—	(*)
$10,000 under $25,000	1,087	3 157	18,302	1 466	5,438	1,479	—6 271	493	1 294	23 4	24 1	37 2	24 3
$25,000 under $50,000	1 003	5 664	34,886	3 072	7,603	4,568	—2,088	380	3 126	19 5	18 3	38 3	24 4
$50,000 under $100,000	1,304	4 961	95,977	6,422	19,433	13 830	—6,133	682	7,832	16 5	16 8	26 7	22 7
$100,000 under $200,000	1,018	5,774	139,967	5,420	20,448	21 462	14,371	816	24,591	18 0	17 4	27 7	23 3
$200,000 under $500,000	847	6 247	269,304	36 932	37 902	55 308	—14 629	466	26 398	8 6	8 8	19 0	13 5
$500,000 under $1,000,000	385	4 264	263,542	53,247	36 060	68 685	—34 291	123	9 489	10 1	10 3	26 3	13 6
$1,000,000 under $2,000,000	208	3 666	288 857	75,384	33,167	74 921	—20 828	78	11 603	9 0	8 9	20 4	11 1
$2,000,000 under $5,000,000	57	791	174,983	49,855	16 574	42,920	—12 911	24	3 854	10 7	11 2	30 2	5 4
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of partnerships	Net profit: Amount	Coefficient of variation (percent)[2]: Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Services—Continued													
Notals and other lodging places: Other lodging places													
Total	7,234	31,092	985,709	215,603	125,913	232,781	−145,468	3,137	67,138	8.2	4.7	6.7	7.3
Under $5,000, total	1,488	4,232	1,909	(*)	4,437	(*)	−33,358	(*)	(*)	19.5	27.9	(*)	(*)
No receipts reported	317	1,329	—	—	(*)	(*)	−28,351	—	—	34.7	—	—	(*)
$1 under $5,000	1,171	2,903	1,909	(*)	1,942	(*)	−5,007	(*)	(*)	23.0	27.9	(*)	(*)
$5,000 under $10,000	1,439	4,344	10,325	(*)	2,641	(*)	−3,627	713	882	21.5	21.8	35.9	34.1
$10,000 under $25,000	1,130	2,848	19,130	(*)	4,868	1,198	−8,883	(*)	(*)	23.1	23.2	(*)	(*)
$25,000 under $50,000	1,001	3,683	36,392	(*)	6,799	3,848	−6,060	547	2,976	22.3	22.3	34.9	30.5
$50,000 under $100,000	952	4,106	67,372	7,572	12,582	8,263	−8,178	422	8,124	22.7	24.4	43.8	20.9
$100,000 under $200,000	507	2,396	70,771	18,023	11,116	8,886	−7,179	298	8,532	20.5	22.5	29.8	37.3
$200,000 under $500,000	368	5,480	114,018	15,404	18,437	21,936	−7,968	207	11,263	12.6	13.1	23.9	18.0
$500,000 under $1,000,000	164	2,217	118,239	23,101	15,672	26,946	−22,905	56	4,942	17.7	17.2	43.0	14.4
$1,000,000 under $2,000,000	94	750	126,246	27,724	15,714	36,255	−14,757	45	4,724	12.1	11.9	23.9	5.0
$2,000,000 under $5,000,000	63	711	187,556	62,448	23,799	50,400	−29,222	8	1,571	15.6	13.9	10.2	16.6
$5,000,000 under $10,000,000	21	266	142,672	39,077	13,179	50,892	−4,921	7	11,328	(*)	(*)	(*)	(*)
$10,000,000 or more	6	59	85,872	15,180	4,669	23,165	2,583	(*)	(*)	(*)	(*)	(*)	(*)
Personal services													
Total	25,842	55,209	1,077,857	282,877	52,997	246,964	204,761	18,893	224,161	5.0	5.8	8.7	16.0
Under $5,000, total	3,848	8,198	6,612	1,752	1,348	890	−1,755	1,500	1,578	13.4	16.0	29.9	28.9
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	3,564	7,412	6,612	1,752	1,226	890	−1,142	1,500	1,578	14.0	16.0	29.9	31.1
$5,000 under $10,000	3,705	7,482	26,738	4,202	2,373	2,522	4,418	2,707	7,713	13.7	14.0	19.8	48.7
$10,000 under $25,000	7,869	16,470	130,240	18,965	8,649	20,597	26,649	6,000	29,993	9.3	9.7	14.2	26.5
$25,000 under $50,000	5,481	11,511	186,639	33,196	9,734	47,517	33,473	4,513	38,027	11.2	11.4	16.1	30.1
$50,000 under $100,000	2,887	6,573	198,681	44,214	11,483	45,171	36,250	2,268	39,725	15.2	15.5	20.5	50.8
$100,000 under $200,000	1,245	2,744	170,115	53,530	7,399	41,182	44,703	1,187	44,861	21.5	21.6	25.6	95.1
$200,000 under $500,000	605	1,498	176,171	62,729	7,118	40,359	27,097	554	27,519	10.5	10.9	14.6	46.1
$500,000 under $1,000,000	170	494	113,693	41,800	3,121	36,484	16,613	143	17,452	19.5	20.0	27.2	59.9
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Personal services: Laundries, dry cleaning, and garment services													
Total	9,140	20,194	385,434	91,564	28,697	102,822	43,879	6,186	54,274	8.5	9.4	13.5	22.1
Under $5,000 total	1,565	3,272	3,766	657	1,016	(*)	−1,947	(*)	(*)	21.1	25.0	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	—
$1 under $5,000	1,423	2,988	3,766	657	980	(*)	−1,473	(*)	(*)	22.1	25.0	(*)	(*)
$5,000 under $10,000	1,210	2,420	8,158	650	1,273	(*)	957	925	1,766	24.0	24.4	40.7	73.4
$10,000 under $25,000	2,623	5,876	41,127	5,146	4,705	4,746	7,293	1,981	8,683	16.2	16.9	26.2	40.7
$25,000 under $50,000	2,119	4,627	73,166	11,896	5,923	17,334	11,086	1,587	12,997	18.0	18.3	28.0	41.8
$50,000 under $100,000	974	2,447	62,874	7,228	6,043	16,036	5,995	657	6,749	26.3	26.6	42.0	61.4
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	226	528	58,755	19,047	3,245	16,216	5,425	196	5,635	16.9	17.2	21.5	51.4
$500,000 under $1,000,000	97	277	67,601	28,139	2,073	24,364	4,653	(*)	(*)	26.1	26.9	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Personal services: Beauty shops													
Total	8,138	16,821	248,700	62,873	7,151	90,442	41,972	6,063	46,064	9.2	11.6	14.6	27.4
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	1,141	2,354	8,579	2,108	385	1,461	1,612	(*)	(*)	24.8	25.3	(*)	(*)
$10,000 under $25,000	3,284	6,782	54,550	8,284	2,075	13,321	8,633	2,500	11,168	14.6	15.1	20.7	46.3
$25,000 under $50,000	2,072	4,144	70,182	12,063	1,895	23,049	14,103	1,786	15,053	18.3	18.7	24.2	62.9
$50,000 under $100,000	787	1,787	42,418	11,101	1,649	21,703	9,883	(*)	(*)	29.8	30.4	(*)	(*)
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Personal services: Barber shops													
Total	3,012	6,098	67,469	7,762	1,903	14,515	19,655	2,443	20,262	15.2	24.8	24.4	70.7
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,088	2,248	18,630	1,344	680	3,373	6,353	732	6,663	25.2	26.4	36.8	89.1
$25,000 under $50,000	784	1,568	42,509	(*)	1,109	12,462	10,816	784	10,816	29.9	37.5	38.4	—
$50,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $200,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$200,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of partnerships	Net profit: Amount	Coefficient of variation (percent)[2]: Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Services—Continued													
Personal services: Other personal services													
Total	5,551	12,086	376,254	121,678	15,846	41,164	90,055	4,201	103,581	10.5	10.7	15.5	38.8
Under $5,000, total	1,285	2,328	2,098	(*)	226	(*)	−367	(*)	(*)	23.3	29.4	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	(*)	—	(*)
$1 under $5,000	1,213	2,568	2,098	(*)	138	(*)	−310	(*)	(*)	24.0	29.4	(*)	(*)
$5,000 under $10,000	714	1,428	5,247	(*)	(*)	(*)	−253	(*)	(*)	31.3	31.9	(*)	(*)
$10,000 under $25,000	874	1,764	15,933	(*)	1,168	(*)	3,370	787	3,478	28.1	29.1	38.2	69.4
$25,000 under $50,000	730	1,600	26,369	(*)	1,540	(*)	1,982	(*)	(*)	30.5	31.1	(*)	(*)
$50,000 under $100,000	884	2,055	74,546	21,629	3,535	4,893	18,435	686	16,512	25.3	26.1	31.0	70.5
$100,000 under $200,000	567	1,182	82,067	26,235	3,778	7,211	29,531	567	29,531	29.5	29.9	34.1	—
$200,000 under $500,000	327	834	100,385	37,244	3,534	13,342	26,689	313	26,730	14.6	15.1	18.3	67.1
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Business services													
Total	26,531	94,825	2,050,436	387,250	560,285	392,654	−68,946	17,171	384,893	4.7	3.4	5.7	12.3
Under $5,000, total	7,602	24,725	13,954	1,353	38,125	3,597	−122,141	2,908	7,614	9.3	12.3	25.8	38.4
No receipts reported	1,232	4,970	—	—	29,062	(*)	−104,435	(*)	(*)	21.6	—	(*)	(*)
$1 under $5,000	6,370	19,755	13,954	1,353	9,063	2,004	−17,706	2,854	4,185	10.2	12.3	18.3	16.0
$5,000 under $10,000	3,034	8,114	22,387	(*)	6,976	1,030	−959	1,633	5,756	14.8	15.0	22.5	31.1
$10,000 under $25,000	5,464	13,701	83,034	13,865	22,283	4,434	17,811	4,167	32,422	10.9	11.2	17.7	25.2
$25,000 under $50,000	4,217	12,522	150,621	33,884	25,025	14,821	26,003	3,277	37,488	12.2	12.4	18.7	27.4
$50,000 under $100,000	2,836	7,866	187,857	42,626	27,107	32,568	22,035	2,285	42,209	14.9	15.0	21.3	23.8
$100,000 under $200,000	1,896	20,169	248,818	42,626	38,793	39,932	7,098	1,582	55,436	17.2	17.0	25.0	58.9
$200,000 under $500,000	972	3,254	282,114	62,000	65,115	48,897	21,544	746	50,522	8.2	8.2	12.8	12.1
$500,000 under $1,000,000	273	1,502	184,140	48,699	40,728	45,275	1,232	214	28,167	14.0	14.0	19.4	20.5
$1,000,000 under $2,000,000	149	1,598	203,888	66,676	87,860	35,595	−27,951	109	27,616	9.8	9.8	18.0	1.0
$2,000,000 under $5,000,000	57	353	175,351	42,891	81,319	25,473	−31,554	32	22,345	12.6	12.0	16.4	4.0
$5,000,000 under $10,000,000	22	410	156,132	13,711	106,936	18,881	−34,166	11	25,089	(*)	(*)	(*)	(*)
$10,000,000 or more	8	530	332,182	16,658	40,622	121,240	30,093	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair and services													
Total	17,425	40,034	1,223,366	575,274	73,521	174,813	157,122	12,217	165,025	6.0	6.5	8.2	16.0
Under $5,000, total	1,810	4,024	3,430	1,429	1,560	(*)	−3,948	(*)	(*)	19.5	24.9	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	1,505	3,342	3,430	1,429	1,225	(*)	−2,169	(*)	(*)	21.5	24.9	(*)	(*)
$5,000 under $10,000	1,170	2,712	8,426	3,186	828	(*)	−395	(*)	(*)	24.1	25.0	(*)	(*)
$10,000 under $25,000	3,547	7,827	61,095	16,466	6,307	3,170	14,401	2,442	16,614	13.9	14.3	19.5	37.0
$25,000 under $50,000	4,100	8,500	151,234	50,857	9,641	17,535	25,251	3,170	31,995	12.6	13.0	17.5	34.6
$50,000 under 100,000	3,157	6,879	214,550	91,399	11,852	24,257	41,038	2,551	44,074	14.5	14.5	17.8	52.7
$100,000 under $200,000	2,607	7,244	390,452	204,519	9,904	64,306	46,902	2,133	54,043	15.8	16.1	18.6	53.7
$200,000 under $500,000	886	2,313	248,402	130,077	12,897	50,142	21,022	788	24,048	8.5	8.8	10.7	29.3
$500,000 under $1,000,000	111	288	72,471	43,006	5,402	6,741	5,924	87	6,559	23.4	23.7	33.0	49.5
$1,000,000 under $2,000,000	29	116	39,283	11,731	10,750	3,103	3,292	26	4,339	23.3	23.5	35.2	10.4
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	3	14	16,611	4,835	4,213	2,006	696	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile repair shops													
Total	12,723	27,042	855,865	442,220	16,265	130,101	127,945	9,379	141,549	7.1	8.2	9.9	25.6
Under $5,000, total	877	1,754	1,480	603	(*)	(*)	−1,450	(*)	(*)	28.0	34.3	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	786	1,572	1,480	603	(*)	(*)	−76	(*)	(*)	29.9	34.3	(*)	(*)
$5,000 under $10,000	653	1,777	6,110	2,943	315	(*)	16	(*)	(*)	26.6	29.5	(*)	(*)
$10,000 under $25,000	2,424	5,961	41,765	17,580	978	1,400	11,066	1,782	12,168	17.0	17.5	22.1	46.1
$25,000 under $50,000	3,297	6,736	123,290	53,733	2,642	16,160	22,326	2,570	25,967	14.5	14.7	19.8	37.2
$50,000 under $100,000	2,581	5,518	174,980	86,343	5,476	20,132	32,906	2,010	35,954	16.3	16.5	20.6	57.6
$100,000 under $200,000	2,043	4,600	316,150	165,430	5,709	52,212	42,848	1,758	45,954	18.0	18.3	22.0	79.7
$200,000 under $500,000	618	1,529	167,787	97,734	2,515	36,587	17,923	588	18,660	10.2	10.5	12.3	56.0
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile repair shops: General automobile repair shops													
Total	7,009	14,747	466,902	267,216	10,002	65,643	63,360	5,336	69,368	9.6	11.3	13.3	43.9
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,570	3,140	27,544	12,834	594	(*)	6,430	1,141	7,465	21.1	21.9	27.8	48.2
$25,000 under $50,000	1,657	3,365	62,610	31,133	1,294	6,908	13,268	1,498	14,345	20.5	20.7	26.8	67.2
$50,000 under $100,000	1,283	2,708	86,564	46,140	2,227	10,446	13,602	997	14,025	23.3	23.6	30.5	52.8
$100,000 under $200,000	1,168	2,565	185,468	112,699	3,978	27,828	20,312	955	23,126	23.6	24.0	29.0	67.4
$200,000 under $500,000	305	823	80,750	48,267	1,347	16,132	7,550	291	7,953	14.5	14.9	17.8	64.0
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—

[1] Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of partnerships	Net profit: Amount	Coefficient of variation (percent)[2]: Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Services—Continued													
Automobile repair and services: Automobile repair shops: Other automobile repair													
Total	5,714	12,295	386,963	175,002	8,263	54,458	84,585	4,043	72,161	10.8	11.9	14.5	29.9
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	854	1,921	14,221	4,746	(*)	(*)	4,630	(*)	(*)	26.6	29.3	(*)	(*)
$25,000 under $50,000	1,640	3,351	60,680	22,600	1,348	9,252	9,058	1,072	11,622	20.8	20.9	25.6	44.7
$50,000 under $100,000	1,298	2,810	86,396	40,194	3,249	9,686	18,306	1,013	21,629	22.9	23.2	27.6	87.5
$100,000 under $200,000	875	2,035	130,682	52,731	1,731	24,284	22,536	804	22,828	28.0	28.6	33.3	98.2
$200,000 under $500,000	313	706	87,037	49,467	1,168	20,455	10,373	297	10,707	14.5	14.9	17.0	70.6
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile parking and other services													
Total	4,702	12,992	367,503	133,054	55,256	44,712	29,177	2,838	43,478	11.2	10.2	12.4	19.5
Under $5,000, total	933	2,270	1,950	(*)	1,325	(*)	−2,489	(*)	(*)	27.2	35.2	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	719	1,770	1,950	(*)	1,138	(*)	−2,087	(*)	(*)	31.0	35.2	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,123	2,766	19,330	(*)	5,326	(*)	3,332	660	4,446	24.5	25.0	40.7	57.9
$25,000 under $50,000	603	1,764	27,944	(*)	6,990	1,375	2,925	600	8,028	27.0	27.0	37.2	81.3
$50,000 under $100,000	576	1,461	39,570	(*)	5,476	4,125	8,131	541	8,420	31.2	29.7	34.2	63.0
$100,000 under $200,000	564	2,644	74,302	(*)	4,193	12,094	6,054	(*)	(*)	33.4	33.2	(*)	(*)
$200,000 under $500,000	268	784	80,615	32,343	10,382	13,555	3,059	200	5,388	15.5	16.0	21.4	54.3
$500,000 under $1,000,000	85	235	58,151	(*)	5,041	3,681	4,041	(*)	(*)	26.7	27.0	(*)	(*)
$1,000,000 under $2,000,000	26	110	35,794	(*)	10,746	(*)	2,977	(*)	(*)	24.3	24.6	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	3	14	16,611	4,835	4,213	2,006	696	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous repair services													
Total	11,812	24,973	551,612	242,863	13,871	76,413	99,009	8,731	106,441	7.5	9.1	11.6	27.7
Under $5,000, total	2,426	5,067	4,524	2,396	288	(*)	−821	1,215	721	18.9	21.5	31.0	37.9
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	2,213	4,570	4,524	2,396	257	(*)	−510	1,215	721	17.7	21.5	31.0	44.1
$5,000 under $10,000	1,281	2,704	9,202	4,103	497	(*)	259	(*)	(*)	23.3	23.8	(*)	(*)
$10,000 under $25,000	1,597	4,491	34,178	12,906	977	2,482	7,316	1,640	8,658	18.7	19.3	25.5	82.1
$25,000 under $50,000	2,497	5,349	93,866	32,601	2,029	3,408	24,112	2,211	25,229	16.7	17.0	21.4	56.5
$50,000 under $100,000	1,942	3,958	125,573	50,387	3,269	15,568	21,023	1,727	22,502	18.9	19.2	25.1	60.5
$100,000 under $200,000	1,084	2,508	142,740	58,718	4,221	25,908	26,143	942	28,223	24.9	25.3	31.3	70.3
$200,000 under $500,000	347	801	104,086	56,917	2,128	23,003	13,546	318	13,828	13.7	14.1	16.9	93.5
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Amusement and recreation services, including motion pictures													
Total	15,047	58,713	1,397,050	342,847	208,195	277,980	−155,895	7,886	184,554	5.2	4.5	8.7	15.3
Under $5,000, total	4,881	21,495	6,530	2,027	80,819	882	−151,803	927	1,223	11.4	18.0	36.9	30.8
No receipts reported	1,365	9,939	—	—	19,905	(*)	−94,943	(*)	(*)	20.3	—	(*)	(*)
$1 under $5,000	3,496	11,556	6,530	2,027	40,914	815	−56,862	714	679	13.8	18.0	41.3	31.0
$5,000 under $10,000	2,032	6,630	14,374	3,122	1,990	925	−5,173	999	2,013	18.4	18.6	32.1	38.0
$10,000 under $25,000	2,488	8,395	39,358	8,158	13,132	2,179	−7,316	1,771	10,000	18.5	18.5	25.8	53.2
$25,000 under $50,000	1,563	5,415	52,706	9,353	7,628	5,984	−684	888	9,434	20.2	20.3	34.7	30.8
$50,000 under $100,000	1,897	6,438	134,197	33,107	9,943	17,757	1,154	1,385	19,496	18.1	18.4	26.8	39.7
$100,000 under $200,000	1,165	4,862	168,633	29,427	21,392	29,563	378	947	21,907	21.0	21.5	26.6	32.8
$200,000 under $500,000	563	3,621	196,994	65,227	27,802	42,393	−4,489	495	18,455	9.9	9.9	14.3	32.1
$500,000 under $1,000,000	220	1,430	152,023	19,871	11,732	37,213	−5,438	159	14,343	15.8	16.0	21.2	29.4
$1,000,000 under $2,000,000	70	751	93,109	17,162	15,123	28,114	−21,902	33	8,510	14.8	15.1	21.3	25.1
$2,000,000 under $5,000,000	54	1,063	174,945	29,913	31,829	33,883	−8,646	26	15,074	15.0	15.5	31.7	12.9
$5,000,000 under $10,000,000	22	447	155,024	43,108	9,849	35,346	5,036	15	13,126	(*)	(*)	(*)	(*)
$10,000,000 or more	12	214	208,757	84,372	12,248	43,761	30,971	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services													
Total	19,548	73,067	5,075,100	376,968	89,449	1,228,503	1,884,552	16,495	1,944,005	4.8	2.8	3.5	15.8
Under $5,000, total	1,503	8,684	2,431	(*)	1,145	5,990	−17,769	(*)	(*)	21.1	31.9	(*)	(*)
No receipts reported	498	6,305	—	—	(*)	(*)	−11,234	(*)	(*)	35.2	—	(*)	(*)
$1 under $5,000	1,005	2,378	2,431	(*)	(*)	(*)	−6,545	(*)	(*)	28.3	31.9	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,563	4,008	26,288	(*)	1,859	8,089	984	1,087	9,873	20.8	21.7	30.9	55.2
$25,000 under $50,000	2,212	5,580	82,915	8,234	2,744	17,750	24,469	1,712	25,525	17.7	18.0	22.7	54.5
$50,000 under $100,000	2,487	8,342	185,444	13,720	5,970	31,052	58,015	2,133	71,070	16.3	18.6	20.5	59.8
$100,000 under $200,000	4,742	11,881	720,869	60,093	10,883	115,569	339,280	4,584	340,338	11.8	12.0	13.8	61.6
$200,000 under $500,000	4,747	14,817	1,410,050	59,906	16,239	251,279	751,115	4,556	757,078	3.9	3.9	4.3	33.4
$500,000 under $1,000,000	1,151	10,182	770,081	82,855	10,577	174,817	308,216	1,083	312,391	9.5	8.9	9.4	37.7
$1,000,000 under $2,000,000	423	3,800	568,820	43,360	9,416	164,869	169,136	360	177,457	8.0	8.2	7.9	24.4
$2,000,000 under $5,000,000	181	2,415	507,983	50,526	3,795	159,730	115,491	142	120,821	9.8	10.1	13.2	81.1
$5,000,000 under $10,000,000	39	1,292	257,415	34,799	3,841	92,062	49,256	33	50,517	(*)	(*)	(*)	(*)
$10,000,000 or more	20	2,503	538,988	18,201	2,609	208,320	76,369	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of partnerships	Net profit: Amount	Coefficient of variation (percent)[2]: Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Services—Continued													
Medical and health services: Offices of physicians													
Total	9,911	43,014	3,100,912	67,727	24,378	614,022	1,498,862	9,025	1,519,097	6.2	3.5	4.0	37.9
Under $5,000, total	728	6,197	(*)	—	(*)	(*)	−10,737	(*)	(*)	30.7	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	809	2,658	56,295	(*)	(*)	8,731	36,415	802	36,442	29.1	29.5	30.8	92.5
$100,000 under $200,000	2,347	5,053	365,982	(*)	4,259	48,424	211,553	2,260	212,515	19.8	17.1	18.4	69.2
$200,000 under $500,000	3,819	11,173	1,060,909	11,975	8,869	162,949	653,854	3,575	654,001	4.5	4.8	4.7	61.5
$500,000 under $1,000,000	754	7,175	492,449	27,409	5,164	79,654	257,344	754	257,344	12.9	12.0	10.6	—
$1,000,000 under $2,000,000	240	2,415	325,693	(*)	2,534	68,768	150,629	237	150,687	8.1	6.3	6.8	61.8
$2,000,000 under $5,000,000	88	1,410	209,908	—	448	46,515	53,591	68	53,591	15.1	15.2	18.4	—
$5,000,000 under $10,000,000	16	691	106,588	(*)	583	31,057	39,900	(*)	(*)	(*)	(*)	(*)	—
$10,000,000 or more	11	2,204	430,718	—	282	156,572	70,137	11	70,137	(*)	(*)	(*)	—
Medical and health services: Other medical and health services													
Total	9,635	30,053	1,574,186	319,241	45,073	614,461	385,990	7,470	424,906	7.5	4.7	7.9	13.9
Under $5,000, total	775	2,487	1,669	(*)	697	(*)	−7,032	(*)	(*)	29.0	39.0	(*)	(*)
No receipts reported	196	1,103	—	—	(*)	(*)	−4,778	—	(*)	82.2	—	—	(*)
$1 under $5,000	579	1,384	1,669	(*)	(*)	(*)	−2,254	(*)	(*)	34.6	39.0	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	975	2,584	16,174	(*)	1,304	(*)	2,716	657	4,618	28.3	27.5	40.6	56.4
$25,000 under $50,000	1,624	3,747	61,324	(*)	2,446	13,659	16,982	1,267	17,564	20.7	20.9	27.1	67.2
$50,000 under $100,000	1,658	3,684	129,149	12,796	5,025	24,321	31,601	1,331	34,628	19.7	20.1	27.3	50.3
$100,000 under $200,000	2,395	6,828	354,887	56,595	6,524	67,145	127,727	2,324	127,623	16.7	17.1	20.7	99.2
$200,000 under $500,000	1,128	3,644	329,141	47,931	7,370	88,330	97,261	981	103,077	7.5	7.7	9.6	34.2
$500,000 under $1,000,000	397	3,007	277,632	53,446	5,413	95,223	50,972	329	55,047	12.5	12.8	19.9	37.7
$1,000,000 under $2,000,000	163	1,385	243,127	39,933	6,882	96,121	18,507	123	26,770	9.4	9.5	17.1	24.5
$2,000,000 under $5,000,000	92	1,005	299,175	50,528	3,347	112,215	31,900	74	37,230	13.0	13.5	22.2	61.1
$5,000,000 under $10,000,000	23	601	150,831	28,003	3,258	61,005	9,356	18	10,658	(*)	(*)	(*)	(*)
$10,000,000 or more	9	299	108,270	19,201	2,327	51,748	6,232	(*)	(*)	(*)	(*)	(*)	(*)
Legal services													
Total	27,801	96,095	7,548,438	92,590	92,503	1,669,426	3,815,168	25,909	3,826,359	4.2	2.3	2.5	33.9
Under $5,000, total	1,318	3,595	2,649	(*)	3,540	8,305	603	10,020	22.8	30.4	53.0	54.2	
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	1,079	2,734	2,649	(*)	(*)	(*)	−681	(*)	(*)	25.4	30.4	(*)	(*)
$5,000 under $10,000	712	1,566	5,302	(*)	(*)	(*)	(*)	(*)	(*)	31.3	32.2	(*)	(*)
$10,000 under $25,000	1,188	2,690	19,856	(*)	332	3,719	7,553	1,030	7,629	23.9	24.5	31.1	65.3
$25,000 under $50,000	2,353	5,293	83,460	(*)	2,158	12,581	39,325	2,053	40,333	17.0	17.3	19.7	62.7
$50,000 under $100,000	5,927	13,184	437,894	(*)	7,085	66,958	224,466	5,642	229,925	10.7	10.9	12.1	54.1
$100,000 under $200,000	8,321	22,463	1,208,414	(*)	17,139	208,599	646,271	8,158	647,192	9.0	9.1	9.7	65.8
$200,000 under $500,000	5,402	19,900	1,836,113	19,884	18,520	312,628	851,078	5,276	851,385	3.9	4.0	4.2	20.4
$500,000 under $1,000,000	1,485	9,548	1,011,337	12,971	10,340	217,019	523,359	1,485	523,359	6.6	6.8	7.1	—
$1,000,000 under $2,000,000	633	6,721	881,920	(*)	9,286	220,328	449,610	(*)	(*)	4.9	5.0	(*)	(*)
$2,000,000 under $5,000,000	343	7,009	1,033,961	(*)	12,725	277,568	516,430	343	518,430	6.6	6.8	6.9	—
$5,000,000 under $10,000,000	78	3,337	544,552	(*)	7,194	164,975	256,516	76	256,516	(*)	(*)	(*)	—
$10,000,000 or more	43	2,591	681,080	(*)	7,336	200,311	290,834	43	290,834	(*)	(*)	(*)	—
Engineering and architectural services													
Total	9,161	15,031	1,686,755	438,836	14,381	511,677	278,893	4,627	297,482	9.3	4.4	7.3	38.5
Under $5,000, total	791	1,669	(*)	(*)	(*)	(*)	938	(*)	(*)	29.6	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	870	2,024	31,256	(*)	(*)	(*)	14,801	788	14,858	28.1	29.0	33.0	99.2
$50,000 under $100,000	1,154	2,434	79,716	(*)	1,117	19,625	16,129	1,083	22,728	24.2	24.6	28.0	99.2
$100,000 under $200,000	1,188	2,892	173,127	(*)	2,376	29,878	57,896	1,101	57,779	23.8	24.5	28.3	96.8
$200,000 under $500,000	815	2,126	253,424	50,261	2,936	74,588	53,529	761	54,719	6.9	9.2	10.7	74.7
$500,000 under $1,000,000	313	971	228,311	51,645	1,858	68,341	18,619	277	39,060	14.3	14.5	19.1	58.3
$1,000,000 under $2,000,000	126	458	173,804	59,568	1,403	55,395	28,271	116	28,716	11.1	11.2	15.3	53.4
$2,000,000 under $5,000,000	91	523	266,596	84,096	1,481	99,069	30,109	86	30,883	13.5	13.8	17.2	81.6
$5,000,000 under $10,000,000	17	135	107,398	29,640	257	43,324	11,531	(*)	(*)	(*)	(*)	(*)	—
$10,000,000 or more	13	162	361,991	135,760	1,648	116,361	31,253	(*)	(*)	(*)	(*)	(*)	—
Accounting, auditing, and bookkeeping services													
Total	12,522	43,322	3,614,201	63,180	43,914	1,397,443	1,016,727	11,702	1,022,983	6.5	3.0	3.8	28.1
Under $5,000, total	1,297	5,351	2,166	(*)	62	(*)	7,422	795	6,225	23.1	32.2	66.6	49.7
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	1,089	2,636	2,166	(*)	(*)	(*)	944	764	1,040	25.6	32.2	39.3	62.2
$5,000 under $10,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$10,000 under $25,000	1,284	2,852	23,031	(*)	289	(*)	13,423	1,284	13,423	23.3	24.1	26.7	—
$25,000 under $50,000	1,482	3,322	56,148	(*)	1,331	8,256	25,745	1,410	25,758	21.6	22.0	24.2	99.2
$50,000 under $100,000	2,746	6,474	219,382	(*)	3,820	46,872	73,365	2,875	74,087	15.8	16.1	18.6	99.2
$100,000 under $200,000	2,085	4,759	305,045	(*)	5,450	75,832	117,801	2,014	118,431	17.8	18.1	19.4	99.2
$200,000 under $500,000	2,342	6,073	701,742	8,213	7,962	226,185	230,830	2,259	232,487	5.9	5.8	6.5	35.6
$500,000 under $1,000,000	541	3,594	371,486	(*)	5,020	128,770	99,364	526	99,387	16.6	17.2	14.3	93.5
$1,000,000 under $2,000,000	177	1,735	232,929	(*)	2,620	92,037	59,651	172	70,269	9.5	9.6	10.9	40.9
$2,000,000 under $5,000,000	37	758	115,822	(*)	617	42,936	24,000	37	24,000	27.2	28.5	31.9	—
$5,000,000 under $10,000,000	14	522	86,794	(*)	831	38,881	17,266	14	17,266	(*)	(*)	(*)	—
$10,000,000 or more	18	4,876	1,499,562	—	15,416	735,338	328,442	18	328,442	(*)	(*)	(*)	—

Footnotes at end of table

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of partnerships	Net profit: Amount	Coefficient of variation (percent)[2]: Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Services—Continued													
Accounting, auditing, and bookkeeping: Certified public accountants													
Total	8,090	32,051	3,200,256	55,356	38,274	1,245,562	909,160	7,766	911,405	7.5	3.2	3.8	35.9
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	—	(*)	—
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10 000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$10 000 under $25,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
$25,000 under $50,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50 000 under $100,000	1 892	4 339	150,193	(*)	2 821	30 489	56,400	1 892	56 400	19 0	19 3	21 4	—
$100,000 under $200,000	1 852	4 135	272,197	(*)	4,794	67,460	103,087	1,781	103,717	19 0	19 2	20 8	99 2
$200,000 under $500,000	2,187	7,455	650,871	8,213	7,158	208,561	215,966	2,118	217,113	6 2	6 1	6 7	41 8
$500,000 under $1,000,000	512	3 419	352,813	(*)	4 895	120,976	96,470	497	96 493	17 4	18 0	14 6	93 5
$1,000,000 under $2,000 000	170	1,693	224,764	(*)	2,389	87,441	69,167	165	69,585	9 7	10 0	11 0	40 9
$2,000,000 under $5,000,000													
$5,000,000 under $10,000,000	64	5 579	1 517 441	8 456	15 619	722 496	348 125	64	348,125	15 3	2 1	17 7	—
$10,000,000 or more													
Accounting, auditing, and bookkeeping. Other accounting, auditing, and bookkeeping services													
Total	4,432	11,271	413,945	7,624	5,640	151,861	109,567	3,916	111,576	12 2	7.7	11.7	44.1
$5,000, total	1,080	2,614	1 712	(*)	56	(*)	623	650	1,402	25 3	36 4	43 7	50 5
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	855	2,136	1,712	(*)	44	(*)	808	(*)	(*)	28 6	36 4	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$10,000 under $25,000	714	1,570	12 150	(*)	(*)	(*)	6 987	714	6 987	31 3	32 6	36 0	—
$25,000 under $50,000	927	2 068	35 939	(*)	896	(*)	19,205	927	19,205	27 5	27 9	29 4	—
$50,000 under $100,000	854	2 135	63 189	(*)	999	16,983	16,965	783	17,687	28 6	29 4	37 4	99 2
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500 000	156	618	50,871	—	804	16,624	14,864	141	15,374	20 4	21 3	28 5	67 5
$500 000 under $1,000 000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1 000 000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2 000,000 under $5 000,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5 000,000 under $10 000 000	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services													
Total	14,032	37,542	682,374	252,176	21,666	112,585	89,364	7,950	144,325	6 7	8 2	12 2	13.6
Under $5,000 total	5,716	17,875	7 132	2 577	1,478	1,792	—24 361	1,770	6 919	10 7	16 9	60 7	20 8
No receipts reported	2 327	9,548	—	—	(*)	(*)	—20 458	(*)	(*)	16 3	—	(*)	(*)
$1 under $5,000	3 389	8,327	7 132	2 577	1 112	(*)	—3 903	1,371	880	14 3	16 9	33 9	22 1
$5,000 under $10,000	1 171	2 786	7 659	(*)	(*)	(*)	789	713	2,280	24 2	24 6	34 2	42 5
$10,000 under $25,000	2 479	5 172	41 827	5 220	1 849	3,546	11,580	1 928	13,173	16 6	17 0	23 9	46 9
$25,000 under $50,000	2 106	4 806	75,041	24,110	6 760	13,586	235	1 231	7,559	18 1	18 6	30 1	30 4
$50,000 under $100,000	1,217	2,850	95,190	34 072	2 565	22,533	22,642	1,042	23,709	23 3	23 8	31 0	57 0
$100,000 under $200,000	745	1 657	111,801	40 899	2 127	8 564	29,588	745	29 588	30 1	30 3	37 9	—
$200,000 under $500,000	440	1 356	123,844	49 981	2,227	25,332	23 720	382	25 169	12 1	12 4	20 0	71 1
$500,000 under $1,000 000	108	408	75,921	33 893	1,111	14,709	8,429	95	10,274	23 9	24 3	33 0	21 7
$1 000,000 under $2 000 000	23	489	31 433	10,741	599	(*)	(*)	(*)	(*)	26 7	27 1	(*)	(*)
$2 000 000 under $5 000 000	23	133	82 384	37,502	549	(*)	(*)	(*)	(*)	28 8	29 5	(*)	(*)
$5 000,000 under $10 000 000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10 000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

(*) Estimate is not shown separately because of the small number of sample returns on which it was based However the data are included in the appropriate totals

Total receipts for industries in Finance, insurance and real estate and Business receipts for all other industries

[2]This is the standard deviation of the estimate expressed as a percentage of the estimate These percentages when added to and subtracted from the estimates in columns 1, 3, 7 and 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall

Less than 0 05 percent

NOTE Contractors not allocable Wholesale and retail trade not allocable and Nature of business not allocable are not shown separately because of the small number of sample returns on which they were based However the data are included in the appropriate totals

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Industries

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industries	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll	Depreciation	Net profit (less loss)	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	United States, total[2]						13 States, total					
All industries	**1,061,869**	**4,614,504**	**136,978,674**	**15,791,150**	**8,584,851**	**8,980,847**	**686,068**	**2,985,177**	**90,462,926**	**11,088,285**	**5,918,128**	**4,704,427**
Agriculture, forestry, and fishing	**122,755**	**352,653**	**12,510,733**	**1,022,255**	**867,543**	**1,179,556**	**61,527**	**185,064**	**8,609,064**	**671,275**	**438,825**	**427,357**
Farms	109,694	319,876	11,199,480	830,134	799,411	1,007,524	54,997	168,549	5,924,464	556,852	407,820	342,611
Field crop	39,696	103,092	3,919,471	308,014	301,648	975,675	18,117	49,503	1,841,674	179,701	131,782	406,066
Livestock	55,165	162,636	5,904,134	244,882	383,861	−65,128	26,193	76,053	3,031,373	147,869	191,173	−100,172
Agricultural services, forestry, and fishing	13,061	32,777	1,312,253	192,121	68,132	172,032	6,530	16,515	684,600	114,423	31,005	84,746
Mining	**14,199**	**195,898**	**3,603,176**	**229,060**	**204,952**	**−5,786**	**8,086**	**83,894**	**2,242,721**	**132,168**	**122,838**	**−19,484**
Construction	**62,833**	**139,644**	**11,420,852**	**1,717,196**	**220,365**	**856,655**	**37,572**	**84,256**	**7,069,646**	**1,060,249**	**127,244**	**489,519**
General contractors	22,937	53,314	7,753,298	902,998	128,045	288,123	13,488	32,044	4,775,757	519,140	75,691	147,116
Special trade contractors	39,679	85,824	3,655,169	812,500	91,446	563,839	23,941	51,854	2,283,058	539,411	50,679	338,957
Manufacturing	**30,555**	**80,217**	**7,355,617**	**1,147,487**	**220,399**	**598,847**	**20,374**	**55,150**	**4,891,639**	**780,901**	**136,407**	**389,284**
Transportation, communication, electric, gas, and sanitary services	**14,343**	**37,799**	**2,108,104**	**325,890**	**271,413**	**5,922**	**8,078**	**21,236**	**1,358,546**	**220,872**	**176,937**	**−41,530**
Transportation	11,773	28,349	1,826,260	254,913	210,451	67,520	6,347	15,759	1,154,843	170,882	136,488	4,202
Trucking and warehousing	8,623	20,272	1,013,175	176,467	72,146	88,561	4,981	12,142	599,862	123,980	39,749	56,203
Wholesale and retail trade	**195,157**	**450,754**	**43,889,143**	**3,083,853**	**425,969**	**2,841,710**	**122,673**	**282,175**	**28,210,561**	**2,054,443**	**274,546**	**1,799,393**
Wholesale trade	28,059	72,392	16,001,671	598,569	106,536	960,799	18,374	46,060	10,474,605	465,303	67,294	611,691
Retail trade	166,784	377,669	27,656,849	2,384,583	319,000	1,876,789	104,058	235,605	17,710,848	1,588,591	206,940	1,186,294
Building materials, hardware, garden supply, and mobile home dealers	8,654	20,447	1,911,790	142,137	23,878	134,338	4,782	11,197	1,160,420	86,320	14,126	77,442
Food stores	24,296	53,516	5,928,366	369,657	50,761	304,324	15,575	35,034	3,878,206	241,721	34,319	202,471
Grocery stores	16,447	36,169	4,774,753	260,681	36,900	209,861	10,200	22,880	3,020,420	184,513	23,986	137,435
Other food stores	7,849	17,347	1,153,613	108,976	13,861	94,663	5,375	12,154	857,786	77,208	10,433	65,036
Automotive dealers and service stations	29,157	62,382	7,087,362	385,434	48,047	414,937	17,682	37,901	4,341,724	247,265	29,083	268,451
Motor vehicle dealers	6,168	13,473	2,669,109	141,655	12,086	76,306	3,309	7,366	1,589,306	91,523	7,486	45,522
Gasoline service stations	17,186	35,824	3,467,052	166,370	26,087	273,478	10,487	21,552	2,158,410	105,816	15,272	179,552
Other automotive dealers	5,803	13,085	951,201	77,409	9,874	65,153	3,886	8,983	594,008	49,926	6,325	43,377
Apparel and accessory stores	13,042	30,448	1,470,425	145,818	15,171	140,003	7,205	16,937	820,962	88,428	9,711	56,184
Furniture and home furnishings stores	10,968	24,844	1,729,150	153,659	16,372	144,412	6,429	14,650	1,109,977	97,240	10,465	99,692
Eating places	23,989	57,975	2,834,905	588,949	67,408	197,860	16,430	38,924	1,995,008	419,654	47,283	130,868
Drinking places	10,680	22,794	754,986	109,336	22,398	69,331	7,106	15,552	491,239	72,911	13,749	49,475
Liquor stores	4,431	9,881	923,934	46,721	9,718	64,176	3,149	6,980	698,852	35,135	6,780	46,646
Other retail trade	41,567	95,402	5,015,931	442,872	65,247	407,408	25,698	58,430	3,214,460	298,817	41,424	245,065
Finance, insurance, and real estate	**430,446**	**2,745,750**	**29,013,349**	**1,621,034**	**4,878,987**	**−3,558,618**	**287,132**	**1,881,007**	**21,159,160**	**1,311,753**	**3,563,138**	**−2,871,945**
Finance	110,728	1,250,372	4,766,143	496,862	75,414	−289,765	74,248	824,677	3,236,911	456,186	61,530	−423,343
Banking, and credit agencies other than banks	3,183	23,507	184,447	31,182	2,208	25,420	1,982	14,775	151,804	28,736	1,955	27,861
Security, commodity brokers, and services	2,035	20,240	2,474,121	432,258	10,585	65,337	1,454	15,335	1,549,628	398,884	9,955	46,340
Holding and investment companies	105,510	1,206,625	2,107,575	33,422	62,621	−380,522	70,812	794,567	1,535,479	27,566	49,620	−497,544
Insurance agents, brokers, and service	7,888	24,758	1,522,905	160,115	9,468	220,315	5,251	13,737	1,080,358	111,120	7,304	122,161
Real estate	311,830	1,470,620	22,724,301	964,057	4,794,105	−3,489,168	207,633	1,042,593	16,841,891	744,447	3,494,304	−2,570,763
Operators and lessors of buildings	250,097	1,175,176	18,289,710	737,275	4,642,655	−3,187,733	170,819	850,683	13,805,374	563,489	3,387,645	−2,290,917
Lessors, other than buildings	30,773	149,285	506,419	8,434	62,801	33,101	17,726	97,528	296,946	5,736	41,250	−24,327
Real estate agents, brokers, and managers	15,848	77,151	1,160,941	93,634	47,814	−53,052	10,011	54,335	785,503	73,591	34,413	−60,561
Other real estate	15,112	69,008	2,767,231	124,714	40,835	−281,484	9,077	40,047	1,954,068	101,631	30,996	−204,958
Services	**191,016**	**610,328**	**27,249,759**	**6,638,580**	**1,493,962**	**7,058,780**	**120,208**	**391,234**	**18,901,489**	**4,852,107**	**1,077,546**	**4,526,721**
Hotels and other lodging places	14,863	71,205	2,340,240	529,382	320,451	−238,252	9,255	45,986	1,539,781	334,325	207,600	−168,667
Motels, motor hotels, and tourist courts	7,459	39,449	1,349,860	293,383	184,728	−94,477	4,509	22,267	840,111	186,566	115,748	−74,700
Other lodging places	7,404	31,756	990,380	229,999	135,723	143,775	4,755	23,699	699,668	147,759	91,852	−93,967
Personal services	25,824	55,111	1,079,671	250,180	53,574	205,215	15,659	33,424	699,362	462,836	34,141	121,524
Business services	26,680	94,395	2,074,355	394,953	583,547	−84,014	16,597	59,385	1,578,398	336,669	428,864	−56,726
Automobile repair and services	17,403	40,064	1,218,401	174,455	74,033	156,263	10,880	24,429	765,281	110,473	54,575	90,279
Automobile repair shops	12,639	26,838	854,934	130,526	18,476	126,412	7,746	16,483	515,332	82,262	11,200	74,318
Amusement and recreation services, including motion pictures	14,893	58,597	1,383,675	275,302	207,904	168,162	9,795	41,237	1,041,474	214,539	185,093	−183,244
Medical and health services	19,444	72,797	5,049,786	1,224,814	68,330	1,876,376	12,558	51,124	3,421,624	873,729	43,664	1,190,795
Offices of physicians	9,820	42,719	3,084,918	612,366	23,938	1,489,816	6,156	30,369	2,035,665	427,689	15,716	945,573
Other medical and health services	9,624	30,078	1,964,868	612,448	44,392	386,560	6,402	20,755	1,385,959	446,031	27,948	245,222
Legal services	27,700	98,262	7,569,933	1,691,577	92,789	3,833,199	16,828	61,299	5,095,500	1,190,585	61,781	2,499,869
Engineering and architectural services	6,193	15,133	1,695,958	509,132	14,494	277,517	3,549	8,708	1,210,877	366,293	10,083	162,775
Accounting, auditing, and bookkeeping services	12,417	42,435	3,626,629	1,401,873	43,968	1,021,717	8,025	28,632	2,627,432	1,146,897	32,919	771,476
Certified public accountants	8,903	31,228	3,214,840	1,250,721	38,365	913,696	5,904	20,885	2,485,499	1,015,484	28,475	683,068
Other services	25,598	62,329	1,211,120	186,912	34,872	178,641	15,071	37,010	721,770	115,770	18,828	100,640

Footnotes at end of table

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industries	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll	Depreciation	Net profit (less loss)	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	California						Florida					
All industries	**150,294**	**754,857**	**20,638,561**	**2,571,828**	**1,395,947**	**901,741**	**39,163**	**184,000**	**3,740,466**	**440,226**	**333,984**	**—10,773**
Agriculture, forestry, and fishing	**13,144**	**55,833**	**2,475,473**	**355,828**	**139,019**	**52,506**	**3,538**	**10,590**	**278,814**	**38,718**	**23,909**	**—14,712**
Farms	11,851	51,662	2,267,285	308,534	131,088	34,565	2,654	8,583	189,562	20,964	20,660	—25,358
Field crop	2,441	6,990	604,815	91,052	28,010	91,533	257	779	28,574	3,893	3,354	—3,898
Livestock	3,167	13,784	1,015,745	54,804	42,146	—52,692	1,040	2,587	97,412	7,315	11,955	—17,546
Agricultural services, forestry, and fishing	1,293	4,171	168,188	47,292	7,931	17,941	882	2,007	87,252	15,754	3,249	10,641
Mining	**2,203**	**12,888**	**851,846**	**28,878**	**20,182**	**194,248**	(*)	(*)	(*)	(*)	(*)	(*)
Construction	**5,358**	**12,471**	**1,736,495**	**227,595**	**28,086**	**88,953**	**2,988**	**8,945**	**499,864**	**55,117**	**10,813**	**28,572**
General contractors	2,422	5,948	1,357,403	145,845	18,147	43,604	918	2,363	355,404	15,800	8,792	3,826
Special trade contractors	2,866	6,387	376,667	81,713	7,716	42,582	2,050	4,582	144,460	39,317	3,621	24,946
Manufacturing	**5,585**	**18,888**	**1,149,870**	**189,024**	**21,902**	**47,952**	**782**	**1,687**	**79,812**	**28,513**	**2,184**	**—15,112**
Transportation, communication, electric, gas, and sanitary services	**1,895**	**4,703**	**318,346**	**58,998**	**41,378**	**—19,921**	**456**	**1,280**	**58,714**	**8,081**	**8,371**	**2,237**
Transportation	1,440	3,096	251,082	38,900	35,688	—13,700	445	1,048	49,217	5,917	2,123	8,920
Trucking and warehousing	1,177	2,515	124,582	23,401	7,694	9,251	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**25,428**	**64,334**	**5,875,951**	**552,373**	**55,689**	**357,730**	**7,280**	**15,811**	**883,515**	**63,703**	**11,735**	**54,284**
Wholesale trade	3,816	10,457	1,844,174	92,959	10,450	98,113	819	1,395	206,894	7,312	1,508	12,170
Retail trade	21,731	53,719	4,031,773	459,414	45,239	259,771	6,661	14,216	656,821	56,391	10,227	42,114
Building materials, hardware, garden supply, and mobile home dealers	929	2,086	217,731	17,774	2,213	16,242	178	365	33,434	3,338	467	1,598
Food stores	3,011	7,254	870,398	62,400	8,664	36,830	827	1,817	101,740	5,598	1,053	5,659
Grocery stores	1,752	4,219	657,704	43,084	4,591	23,764	584	1,175	78,451	3,452	608	3,890
Other food stores	1,259	3,035	212,692	19,316	2,093	13,066	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	2,845	6,762	808,831	58,999	6,756	49,209	1,050	2,119	170,462	6,414	1,629	11,549
Motor vehicle dealers	403	851	243,748	17,463	1,929	4,531	275	561	49,335	(*)	167	995
Gasoline service stations	1,239	2,670	368,678	23,214	2,581	29,694	576	1,160	108,395	3,605	1,177	11,268
Other automotive dealers	1,203	3,241	196,407	19,322	2,246	14,984	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	1,275	3,207	151,300	20,863	1,012	10,768	852	1,949	45,230	4,212	815	2,617
Furniture and home furnishings stores	796	1,850	194,214	17,781	2,039	16,367	613	1,367	70,995	6,869	858	3,371
Eating places	4,079	11,840	708,679	170,120	10,896	43,005	960	1,984	79,817	15,029	2,490	4,808
Drinking places	1,411	3,205	124,781	22,967	3,484	19,208	665	1,436	27,581	(*)	(*)	588
Liquor stores	1,597	3,754	329,052	16,974	3,929	22,001	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	5,788	13,961	628,789	70,536	8,228	44,121	1,446	3,001	102,263	11,655	1,545	9,509
Finance, insurance, and real estate	**68,851**	**491,934**	**4,387,033**	**188,148**	**800,934**	**—593,737**	**16,257**	**102,491**	**987,998**	**40,142**	**200,154**	**—258,718**
Finance	18,604	188,069	384,262	21,359	12,971	134,973	4,719	31,554	69,722	4,085	3,120	30,059
Banking and credit agencies other than banks	228	1,500	25,245	(*)	(*)	2,349	224	1,165	12,467	(*)	(*)	7,167
Security, commodity brokers and services	231	2,067	56,684	(*)	(*)	2,072	(*)	(*)	70,995	(*)	(*)	(*)
Holding and investment companies	18,345	184,482	302,333	11,017	12,453	—138,395	4,469	30,287	53,580	1,832	2,988	—36,061
Insurance agents, brokers, and service	719	2,132	98,482	17,057	1,112	33,222	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	49,328	301,733	3,904,289	149,732	786,851	—491,986	11,531	70,916	915,699	35,548	196,971	—229,992
Operators and lessors of buildings	40,971	257,761	2,803,806	96,342	757,402	—444,740	9,247	42,307	597,151	24,768	188,888	—171,859
Lessors, other than buildings	3,807	23,594	91,125	2,319	14,274	—4,318	307	3,102	9,760	(*)	1,611	—6,206
Real estate agents brokers and managers	2,155	7,763	190,324	11,361	7,881	—8,959	800	21,122	59,008	2,030	1,471	—6,088
Other real estate	2,395	12,595	819,034	39,710	7,294	—33,969	977	4,385	249,780	8,635	5,001	—45,839
Services	**28,030**	**94,018**	**4,038,774**	**872,577**	**290,750**	**776,041**	**7,707**	**23,600**	**988,049**	**208,084**	**78,028**	**212,378**
Hotels and other lodging places	2,672	13,970	408,809	77,613	54,744	—6,665	1,154	8,177	197,734	42,625	34,163	—33,605
Motels motor hotels and tourist courts	1,248	5,265	187,494	32,578	22,189	8,738	676	3,652	114,886	27,406	22,688	—19,468
Other lodging places	1,424	8,705	219,315	45,037	32,555	—15,403	478	2,525	82,848	15,219	11,475	—14,137
Personal services	3,231	7,189	139,596	44,760	8,339	15,259	856	1,782	34,895	5,529	1,259	10,267
Business services	6,230	19,600	469,726	104,620	129,806	—19,330	1,087	2,523	83,678	16,956	8,086	14,076
Automobile repair and services	2,146	5,064	235,932	36,174	20,843	24,129	584	1,259	46,609	6,892	854	3,012
Automobile repair shops	1,511	3,309	158,928	27,729	2,511	23,254	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services including motion pictures	1,857	8,894	389,572	76,448	40,431	3,632	801	2,284	67,704	18,799	23,961	—17,797
Medical and health services	2,928	14,225	1,013,609	291,022	12,827	284,506	743	2,435	137,113	25,821	1,863	66,862
Offices of physicians	1,296	7,338	701,904	203,851	4,755	217,132	353	1,523	100,995	17,658	909	57,685
Other medical and health services	1,659	6,889	311,705	87,171	8,072	67,374	390	912	36,118	8,163	954	9,177
Legal services	2,950	9,341	778,310	184,035	11,428	365,567	1,232	3,751	264,303	58,087	5,330	133,266
Engineering and architectural services	1,125	2,586	156,408	37,491	2,271	23,806	(*)	(*)	(*)	(*)	(*)	(*)
Accounting auditing and bookkeeping services	1,854	4,951	256,503	78,513	3,640	73,019	615	1,719	87,265	27,236	1,692	33,997
Certified public accountant	990	2,857	213,400	66,931	2,789	59,566	306	947	78,202	26,097	1,458	28,478
Other services	3,037	8,196	190,311	41,701	6,521	12,118	583	1,550	26,907	(*)	501	3,851

Footnotes at end of table

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industries	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll	Depreciation	Net profit (less loss)	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	Georgia						Illinois					
All industries	**21,593**	**88,641**	**2,478,940**	**287,029**	**183,830**	**51,771**	**61,836**	**263,803**	**8,411,752**	**1,056,683**	**578,797**	**558,789**
Agriculture, forestry, and fishing	**2,544**	**5,939**	**336,591**	**24,222**	**28,226**	**31,478**	**6,095**	**16,525**	**574,366**	**21,846**	**37,923**	**154,928**
Farms	2,082	4,885	297,440	18,804	24,547	28,829	5,711	15,870	550,632	18,856	36,772	151,860
Field crop	800	2,046	99,986	7,516	11,751	7,136	4,099	11,610	308,873	10,437	27,604	136,198
Livestock	1,050	2,245	156,646	9,727	10,500	12,893	1,481	3,251	228,684	5,482	8,116	17,229
Agricultural services, forestry, and fishing	462	1,054	39,151	(*)	3,679	2,649	(*)	(*)	(*)	(*)	(*)	(*)
Mining	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**520**	**4,243**	**88,446**	**10,611**	**4,203**	**12,508**
Construction	**1,918**	**4,209**	**196,216**	**34,860**	**8,350**	**15,899**	**2,410**	**5,805**	**715,956**	**97,182**	**11,524**	**32,424**
General contractors	413	890	99,770	12,026	3,015	−1,024	881	2,161	488,073	41,154	6,963	4,708
Special trade contractors	1,505	3,319	96,446	22,574	3,335	16,923	1,529	3,444	227,883	56,028	4,561	27,716
Manufacturing	**1,020**	**2,248**	**126,306**	**22,961**	**3,118**	**9,162**	**1,938**	**5,585**	**578,313**	**90,758**	**21,437**	**71,807**
Transportation, communication, electric, gas, and sanitary services	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**841**	**2,156**	**145,910**	**32,216**	**18,207**	**4,518**
Transportation	(*)	(*)	(*)	(*)	(*)	(*)	559	1,423	113,470	24,794	13,826	5,197
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)	441	1,133	85,587	24,470	6,981	8,709
Wholesale and retail trade	**4,512**	**9,666**	**802,869**	**51,755**	**8,958**	**44,530**	**11,516**	**26,600**	**2,777,048**	**198,168**	**26,238**	**188,812**
Wholesale trade	397	938	239,972	11,421	1,930	11,949	2,160	5,304	1,229,716	57,999	9,286	69,690
Retail trade	4,115	8,730	562,897	40,334	7,028	32,581	9,356	21,296	1,547,332	140,169	16,952	119,122
Building materials hardware garden supply and mobile home dealers	(*)	(*)	(*)	(*)	(*)	(*)	725	1,717	148,696	12,425	1,358	17,633
Food stores	811	1,784	135,528	7,377	1,188	6,529	738	1,697	251,387	19,774	1,564	12,766
Grocery stores	594	1,331	114,878	5,798	1,000	4,721	486	1,171	186,108	11,698	966	7,121
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	252	526	65,279	6,076	598	5,645
Automotive dealers and service stations	888	1,846	185,537	10,392	1,089	12,594	1,663	3,531	445,616	28,081	2,612	31,926
Motor vehicle dealers	133	285	33,821	1,716	102	1,070	269	701	148,457	9,076	449	4,212
Gasoline service stations	459	942	109,521	4,563	588	7,627	1,101	2,237	261,439	16,392	1,919	24,878
Other automotive dealers	276	619	42,195	4,113	399	3,897	293	593	35,720	2,613	244	3,036
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	871	2,064	139,974	14,958	1,420	13,873
Furniture and home furnishings stores	207	469	31,243	2,087	359	2,726	620	1,501	91,451	6,721	782	7,901
Eating places	407	834	37,339	7,246	1,348	1,840	1,552	3,498	131,087	23,330	3,981	9,624
Drinking places	—	—	—	—	—	—	618	1,236	52,031	(*)	1,106	3,342
Liquor stores	122	244	31,829	(*)	199	773	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	1,273	2,836	88,107	7,162	2,098	8,078	2,394	5,681	262,149	29,466	4,036	19,352
Finance, insurance, and real estate	**7,955**	**55,828**	**457,573**	**31,846**	**109,768**	**−207,915**	**28,375**	**170,337**	**1,725,357**	**103,890**	**353,458**	**−319,363**
Finance	2,532	28,367	41,009	(*)	588	−3,626	7,074	70,173	238,079	21,947	3,715	−62,211
Banking and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)	242	682	14,735	(*)	(*)	1,243
Security, commodity brokers and services	(*)	(*)	(*)	—	—	(*)	105	1,654	88,426	17,714	395	8,381
Holding and investment companies	2,450	27,151	35,632	(*)	583	−4,274	6,727	67,837	134,917	2,209	2,976	−69,835
Insurance agents brokers and service	(*)	(*)	(*)	(*)	(*)	(*)	848	1,795	42,248	5,097	344	14,320
Real estate	5,261	27,007	394,477	29,576	109,075	−211,904	20,653	98,369	1,445,031	76,846	349,399	−271,472
Operators and lessors of buildings	4,090	19,388	299,709	17,812	106,147	−180,441	17,179	84,904	1,229,727	64,101	336,750	−246,871
Lessors, other than buildings	470	4,055	4,025	(*)	1,241	−8,352	2,420	8,569	47,854	449	5,426	9,985
Real estate agents, brokers and managers	294	1,839	26,760	9,463	755	−1,433	358	1,969	57,451	8,193	5,440	−3,111
Other real estate	467	1,725	63,983	2,452	932	−21,678	696	2,927	109,999	4,103	1,783	−31,475
Services	**3,350**	**10,045**	**522,197**	**117,981**	**25,556**	**156,258**	**9,836**	**32,036**	**1,754,574**	**497,806**	**105,441**	**410,752**
Hotels and other lodging places	337	1,056	59,222	14,155	9,556	−16,924	664	3,965	176,391	45,483	21,857	−29,580
Motels, motor hotels, and tourist courts	192	856	41,584	10,771	6,509	−8,152	273	1,729	55,588	12,859	8,944	−8,488
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	391	2,236	120,803	32,624	12,913	−12,092
Personal services	416	962	16,818		857	780	1,620	3,522	82,947	16,764	4,609	16,395
Business services	595	1,572	29,415	(*)	5,312	−1,800	1,288	3,893	135,293	21,277	49,182	3,378
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	979	2,122	79,707	13,294	6,747	10,119
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	878	1,484	58,834	9,378	751	8,562
Amusement and recreation services including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	1,177	4,431	74,163	11,240	7,355	−125
Medical and health services	425	1,373	101,532	19,369	1,844	49,969	797	2,741	222,825	59,085	4,360	71,830
Offices of physicians	331	1,135	80,892	12,337	985	47,389	353	1,205	147,812	30,149	1,576	60,684
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	444	1,536	75,013	28,936	2,784	11,146
Legal services	435	2,221	182,296	39,113	3,002	99,613	1,488	5,483	471,233	109,341	5,882	227,106
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	349	798	195,189	83,074	892	30,369
Accounting, auditing, and bookkeeping services	202	574	37,532	12,763	587	13,733	580	2,051	294,867	129,461	3,691	86,569
Certified public accountants	141	452	35,831	12,515	587	13,034	401	1,653	285,275	128,821	3,476	80,935
Other services	553	1,348	(*)	(*)	(*)	1,769	914	3,039	62,139	8,787	1,866	5,873

Footnotes at end of table

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industries	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll	Depreciation	Net profit (less loss)	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	Indiana						Michigan					
All industries	**19,423**	**71,340**	**2,203,950**	**238,888**	**118,964**	**206,793**	**38,743**	**142,985**	**4,530,796**	**515,078**	**286,524**	**294,486**
Agriculture, forestry, and fishing	**2,290**	**5,253**	**156,471**	**6,617**	**8,257**	**41,984**	**2,606**	**5,830**	**256,942**	**27,923**	**21,899**	**50,571**
Farms	1,863	4,356	110,053	3,534	7,370	31,132	2,151	4,769	228,981	24,788	20,184	44,508
Field crop	1,285	2,910	62,321	2,250	4,404	25,629	826	1,908	80,820	4,738	7,939	21,148
Livestock	481	1,091	40,832	(*)	(*)	6,186	881	1,937	58,711	2,601	7,372	5,164
Agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	455	1,061	28,861		1,715	6,062
Mining	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**
Construction	**1,582**	**3,462**	**188,265**	**36,607**	**3,084**	**25,443**	**3,101**	**6,778**	**506,443**	**67,556**	**10,671**	**47,764**
General contractors	384	842	126,166	21,949	1,633	9,326	1,578	3,431	360,550	42,879	5,524	23,615
Special trade contractors	1,198	2,620	63,099	14,658	1,451	16,117	1,522	3,347	145,893	24,677	4,047	24,149
Manufacturing	**902**	**2,203**	**127,615**	**27,157**	**3,067**	**22,531**	**1,301**	**3,254**	**230,144**	**41,457**	**8,023**	**25,591**
Transportation, communication, electric, gas, and sanitary services	**627**	**1,508**	**53,693**	**12,843**	**4,247**	**738**	**379**	**979**	**72,135**	**12,681**	**2,211**	**2,040**
Transportation	451	1,156	43,775	(*)	(*)	1,050	286	646	63,948	11,022	1,416	1,611
Trucking and warehousing	451	1,156	43,775	(*)	(*)	1,050	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**3,999**	**8,488**	**997,709**	**68,091**	**6,352**	**53,905**	**8,517**	**18,712**	**1,864,734**	**151,255**	**21,512**	**126,012**
Wholesale trade	555	1,218	392,252	12,801	1,717	15,873	995	2,217	485,634	26,823	4,156	35,116
Retail trade	3,436	7,230	603,466	55,138	6,635	37,837	7,375	16,201	1,374,805	124,218	17,112	90,398
Building materials, hardware, garden supply, and mobile home dealers	(*)	(*)	(*)	(*)	(*)	(*)	484	1,043	114,597	9,447	1,395	7,062
Food stores	269	550	75,774	4,006	410	3,740	1,109	2,442	312,352	18,449	2,884	13,379
Grocery stores	109	230	66,010	3,351	351	3,226	684	1,500	250,374	12,521	1,823	9,936
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	425	942	61,978	6,828	1,061	3,443
Automotive dealers and service stations	922	1,953	188,690	10,645	1,241	8,826	1,534	3,210	349,812	16,132	2,348	21,924
Motor vehicle dealers	131	275	50,419	2,782	356	1,968	228	461	89,951	4,920	540	2,443
Gasoline service stations	605	1,234	108,499	5,217	689	8,060	980	2,052	218,854	9,221	1,224	16,085
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	326	697	41,007	(*)	584	3,401
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	336	844	32,486	3,551	186	2,993
Furniture and home furnishings stores	253	513	47,820	3,383	496	5,686	456	1,031	77,343	8,809	816	9,283
Eating places	568	1,136	74,722	18,945	1,918	4,939	973	2,066	161,451	32,825	4,491	12,348
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	570	1,140	66,351	13,645	2,249	3,350
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	233	474	77,806	4,395	865	5,747
Other retail trade	631	1,316	107,673	9,446	766	8,907	1,578	3,951	181,901	15,865	1,878	14,311
Finance, insurance, and real estate	**6,845**	**39,767**	**303,108**	**15,321**	**74,065**	**—70,276**	**18,187**	**67,458**	**844,847**	**40,648**	**185,335**	**—145,925**
Finance	1,417	21,814	23,935	(*)	(*)	—6,882	5,875	39,799	72,837	6,138	8,647	—21,637
Banking and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)
Security commodity brokers and services	(*)	(*)	(*)	—	(*)	(*)	158	760	17,573	(*)	(*)	—6,708
Holding and investment companies	1,256	20,916	22,732	(*)	(*)	—7,706	4,885	38,895	54,807	(*)	8,400	—15,066
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	575	1,234	36,508	(*)	346	7,740
Real estate	5,334	17,743	267,808	11,438	73,361	—67,156	10,537	46,426	735,602	25,007	186,342	—132,028
Operators and lessors of buildings	4,951	14,193	223,453	6,406	72,398	—72,667	8,043	39,688	644,684	20,078	182,577	—119,199
Lessors, other than buildings	640	2,000	9,362	—	(*)	5,713	(*)	(*)	(*)	(*)	(*)	(*)
Real estate agents, brokers, and managers	(*)	(*)	(*)	—	(*)	(*)	692	2,864	39,309	(*)	1,793	—790
Other real estate	479	1,150	34,808	(*)	430	1,120	458	2,685	49,307	(*)	1,139	—10,433
Services	**3,223**	**10,512**	**351,920**	**66,344**	**14,487**	**133,162**	**6,439**	**19,067**	**721,566**	**170,174**	**27,387**	**193,485**
Hotels and other lodging places	182	794	(*)	(*)	(*)	—722	529	2,402	72,891	17,825	12,799	—10,973
Motels, motor hotels, and tourist courts	(*)	(*)	(*)	(*)	(*)	(*)	214	1,231	35,167	8,257	5,080	—3,492
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	315	1,171	37,724	9,568	7,719	—7,571
Personal services	(*)	(*)	(*)	(*)	(*)	(*)	845	1,730	47,609	16,062	2,095	8,515
Business services	550	1,474	25,212	(*)	5,429	4,243	638	2,511	73,926	26,943	2,085	9,004
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	525	1,424	61,004	11,296	1,095	8,228
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	444	971	49,147	(*)	(*)	6,510
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	607	2,860	31,944	5,970	2,742	—1,788
Medical and health services	227	832	92,513	17,152	804	47,608	649	1,469	110,118	21,445	1,948	50,670
Offices of physicians	139	548	78,868	14,140	443	44,186	324	806	65,711	11,190	955	36,346
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	325	663	44,407	10,255	993	14,324
Legal services	482	1,707	116,832	19,027	1,200	67,676	926	3,082	187,853	36,819	2,384	96,988
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	582	1,596	89,551	24,047	615	19,890
Without public accountants	(*)	(*)	(*)	(*)	(*)	(*)	384	1,180	61,651	20,559	438	18,969
Other services	808	1,760	(*)	(*)	(*)	900	740	1,511	47,161	(*)	1,614	10,923

* Not tabulated. [1] Table

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industries	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll	Depreciation	Net profit (less loss)	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	Missouri						New Jersey					
All industries	**21,772**	**90,797**	**2,578,306**	**258,037**	**114,006**	**265,201**	**35,186**	**125,024**	**3,555,820**	**393,854**	**203,355**	**207,020**
Agriculture, forestry, and fishing	**5,229**	**12,243**	**348,881**	**20,220**	**19,770**	**55,279**	**925**	**2,257**	**54,530**	**10,583**	**4,028**	**2,739**
Farms	4,985	11,537	311,550	13,332	18,824	50,376	709	1,687	44,873	6,867	3,880	888
Field crop	1,909	4,484	81,584	2,589	6,959	25,958	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	2,645	6,131	197,681	3,403	11,408	20,159	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**127**	**4,429**	**(*)**	**(*)**	**(*)**	**18,596**
Construction	**1,239**	**2,504**	**175,181**	**37,027**	**1,910**	**12,044**	**2,545**	**5,457**	**316,713**	**64,027**	**4,970**	**44,512**
General contractors	292	610	119,824	24,991	500	5,666	528	1,148	132,129	20,572	1,708	7,944
Special trade contractors	947	1,894	55,357	12,036	1,410	7,378	2,018	4,309	178,584	43,455	3,262	36,568
Manufacturing	**452**	**1,284**	**78,036**	**11,603**	**1,422**	**5,112**	**550**	**1,203**	**149,358**	**28,017**	**2,349**	**16,074**
Transportation, communication, electric, gas, and sanitary services	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**367**	**896**	**55,337**	**12,132**	**4,366**	**5,238**
Transportation	(*)	(*)	(*)	(*)	(*)	(*)	208	562	26,170	(*)	2,202	1,374
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**4,153**	**9,498**	**1,078,333**	**85,742**	**9,602**	**59,507**	**6,129**	**13,292**	**1,222,455**	**89,584**	**13,730**	**113,257**
Wholesale trade	626	1,540	453,785	12,683	3,144	17,526	758	1,721	398,385	31,906	4,555	48,273
Retail trade	3,527	7,958	624,548	53,059	6,458	40,881	5,371	11,571	824,070	57,658	9,175	66,984
Building materials, hardware, garden supply, and mobile home dealers	79	483	86,838	8,385	855	5,564	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	437	1,045	136,297	9,187	936	7,932	1,003	2,040	162,186	11,502	1,772	11,129
Grocery stores	277	725	119,121	7,269	856	4,548	546	1,126	105,584	4,830	814	8,874
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	457	914	56,602	6,672	958	4,255
Automotive dealers and service stations	937	1,710	174,057	8,546	948	8,811	957	1,978	170,770	8,598	939	14,553
Motor vehicle dealers	186	352	63,778	2,580	193	1,417	(*)	(*)	(*)	(*)	(*)	(*)
Gasoline service stations	568	1,136	99,859	5,637	671	6,975	680	1,403	135,759	6,354	638	13,067
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	387	940	60,055	7,779	784	4,177	310	627	49,089	4,851	308	5,989
Furniture and home furnishings stores	(*)	(*)	(*)	(*)	(*)	(*)	363	802	105,538	5,179	607	12,056
Eating places	348	712	(*)	(*)	(*)	3,120	724	1,527	51,803	5,491	1,527	4,148
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	151	347	35,251	1,025	426	2,937
Other retail trade	745	1,872	64,083	7,298	1,818	5,307	1,414	3,214	203,877	17,501	3,090	11,292
Finance, insurance, and real estate	**6,215**	**53,284**	**323,747**	**20,704**	**52,480**	**—22,968**	**18,298**	**80,073**	**986,213**	**44,908**	**185,483**	**—152,316**
Finance	1,693	31,016	54,580	(*)	2,512	14,190	3,590	22,648	61,601	5,416	925	—39,069
Banking, and credit agencies other than banks	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	(*)	44	1,105	16,920	(*)	(*)	—307
Holding and investment companies	1,669	30,493	22,595	(*)	(*)	10,440	3,468	21,038	40,717	(*)	821	—40,951
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	169	529	41,099	8,138	(*)	3,982
Real estate	4,498	22,212	261,587	9,165	59,925	—37,585	14,537	56,896	883,513	31,354	184,492	—127,229
Operators and lessors of buildings	3,285	17,920	198,883	7,679	58,114	—39,548	13,020	51,176	815,071	25,535	181,052	—39,297
Lessors, other than buildings	734	2,938	15,485	(*)	938	6,726	438	1,936	4,712	(*)	(*)	—3,735
Real estate agents, brokers, and managers	(*)	(*)	(*)	(*)	(*)	(*)	877	2,921	39,212	3,105	2,322	—18,025
Other real estate	271	925	36,278	(*)	(*)	—5,541	202	863	24,518	(*)	(*)	—6,172
Services	**4,322**	**11,547**	**489,149**	**87,870**	**15,301**	**150,113**	**5,248**	**17,417**	**874,394**	**139,928**	**54,825**	**188,920**
Hotels and other lodging places	530	1,328	42,409	8,378	3,784	—8,225	320	1,221	42,443	5,268	5,311	—1,818
Motels, motor hotels, and tourist courts	211	478	24,113	(*)	3,077	—1,038	249	1,045	29,781	5,268	3,769	—776
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	(*)	(*)	(*)	(*)	(*)	(*)	1,022	2,114	31,791	4,088	2,349	4,404
Business services	598	1,573	21,391	(*)	(*)	1,085	524	1,570	58,199	(*)	29,775	—7,553
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	713	1,549	30,020	3,371	2,720	8,443
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	568	1,147	18,734	(*)	(*)	5,615
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	744	2,585	39,152	(*)	17,719	—21,913
Medical and health services	312	1,093	97,771	15,448	447	49,065	595	1,667	88,840	19,052	1,113	38,502
Offices of physicians	201	807	81,745	13,208	376	44,922	218	493	45,204	4,932	351	30,684
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	377	1,174	43,636	(*)	(*)	5,818
Legal services	527	2,185	133,764	24,917	1,385	81,006	1,040	3,458	262,172	59,394	3,496	119,540
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Accounting, auditing, and bookkeeping services	149	533	30,605	10,982	273	9,258	293	771	54,223	18,850	1,353	18,876
Certified public accountants	141	509	28,859	10,198	264	8,789	147	378	37,741	11,914	965	12,890
Other services	851	1,911	25,069	(*)	682	2,803	824	2,090	32,018	3,989	578	5,872

Footnotes at end of table

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industries	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll	Depreciation	Net profit (less loss)	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	New York						Ohio					
All industries	84,248	402,445	17,061,565	2,885,338	1,175,510	1,054,252	39,395	219,982	4,803,477	537,513	341,572	356,961
Agriculture, forestry, and fishing	3,717	8,140	301,367	29,155	25,051	42,332	3,498	8,377	270,708	14,707	16,102	54,870
Farms	3,228	7,044	270,252	24,938	22,548	33,675	3,086	7,553	250,830	10,961	15,126	53,440
Field crop	(*)	(*)	(*)	(*)	(*)	(*)	1,223	3,330	82,992	1,203	4,361	33,607
Livestock	2,211	5,000	165,622	7,925	16,215	18,617	1,573	3,305	146,449	6,378	9,944	18,043
Agricultural services, forestry, and fishing	489	1,096	31,115	(*)	2,503	8,657	(*)	(*)	(*)	(*)	(*)	(*)
Mining	97	531	66,231	(*)	4,204	−38,655	190	1,271	60,932	(*)	10,562	−4,665
Construction	4,522	9,744	820,668	157,366	16,649	4,762	2,190	4,788	272,561	39,656	4,956	24,031
General contractors	1,674	1,730	506,795	59,792	12,260	−21,271	486	1,193	154,751	12,368	1,742	5,489
Special trade contractors	2,848	8,014	313,873	97,574	4,389	26,033	1,704	3,595	117,810	27,288	3,216	18,542
Manufacturing	2,339	5,296	475,195	86,237	12,475	15,709	791	1,786	231,257	25,630	6,966	26,537
Transportation, communication, electric, gas, and sanitary services	735	2,156	92,852	16,872	49,187	−43,579	337	532	66,100	(*)	3,695	−1,920
Transportation	610	1,801	88,135	16,507	37,080	15,512	181	386	64,019	(*)	3,256	−803
Trucking and warehousing	415	1,086	38,183	(*)	(*)	3,654	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	14,612	31,989	3,390,772	180,160	26,443	218,131	7,592	16,960	1,785,611	93,562	17,366	118,835
Wholesale trade	2,623	5,909	1,902,704	60,494	6,840	100,035	1,131	2,787	764,988	20,787	4,920	42,829
Retail trade	11,989	26,080	1,488,068	119,666	19,603	118,096	6,458	14,187	1,015,060	72,721	12,418	75,716
Building materials, hardware, garden supply, and mobile home dealers	564	1,217	62,056	5,461	891	4,735	267	456	37,069	2,815	848	1,979
Food stores	2,220	5,171	352,041	15,730	4,001	30,484	1,291	2,685	255,531	11,752	1,897	17,611
Grocery stores	1,404	3,202	198,188	8,161	2,060	15,852	927	1,897	207,512	8,963	1,329	15,046
Other food stores	816	1,969	153,253	7,569	1,941	14,632	364	788	48,019	2,789	568	2,565
Automotive dealers and service stations	1,158	2,444	221,866	8,244	1,253	15,662	1,149	2,460	283,818	12,730	1,291	18,934
Motor vehicle dealers	36	112	54,574	3,240	177	955	398	944	109,122	4,854	237	2,783
Gasoline service stations	911	1,910	161,810	4,664	923	12,925	699	1,412	154,909	6,861	905	14,116
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	802	1,864	78,349	5,981	785	6,311	416	913	40,056	3,280	2,664	1,120
Furniture and home furnishings stores	478	1,032	45,343	2,562	272	4,083	529	1,184	84,823	7,855	559	6,568
Eating places	2,476	5,315	236,533	44,483	7,822	13,247	677	1,620	84,978	16,106	2,108	8,036
Drinking places	628	1,322	38,087	(*)	988	3,211	718	1,436	49,257	9,062	1,127	6,590
Liquor stores	399	810	68,799	3,841	392	3,365	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	3,264	6,905	384,994	27,984	3,199	36,998	1,464	3,419	177,108	9,160	1,894	14,515
Finance, insurance, and real estate	38,973	260,870	6,897,247	576,038	752,436	−249,613	10,361	164,189	996,310	52,592	247,065	−150,881
Finance	8,806	98,660	1,606,807	345,497	17,620	19,950	4,368	110,619	87,633	12,529	1,812	3,381
Banking and credit agencies other than banks	517	4,389	65,614	(*)	(*)	8,481	(*)	(*)	(*)	(*)	—	(*)
Security commodity brokers and services	587	5,722	1,250,510	325,791	7,949	41,229	(*)	(*)	(*)	(*)	(*)	(*)
Holding and investment companies	7,702	88,549	290,683	3,240	8,750	−29,760	4,217	108,963	57,686	(*)	1,601	9,778
Insurance agents, brokers, and service	301	954	586,072	28,267	1,442	−11,873	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	29,866	167,056	4,504,368	202,274	733,374	−257,680	13,768	53,024	878,589	35,697	244,714	−161,105
Operators and lessors of buildings	27,280	156,956	4,258,712	176,450	725,356	−222,983	12,248	46,654	779,227	27,508	240,154	−146,479
Lessors, other than buildings	795	3,934	19,022	(*)	2,347	−9,806	357	1,833	4,833	(*)	(*)	−1,078
Real estate agents, brokers and managers	1,305	4,479	111,997	16,112	5,132	−19,622	579	1,544	20,997	(*)	1,459	−5,715
Other real estate	486	1,687	114,637	9,637	539	−5,279	584	3,593	73,532	(*)	1,637	−7,833
Services	19,253	77,915	5,217,233	1,633,662	209,065	1,105,165	6,433	21,762	1,096,326	304,699	34,623	269,726
Hotels and other lodging places	934	4,860	182,039	40,389	14,043	−12,330	355	3,910	82,034	21,195	12,738	−12,992
Motels, motor hotels, and tourist courts	354	1,178	60,563	14,719	6,221	−7,448	333	2,968	82,017	19,571	10,500	−11,413
Other lodging places	630	3,682	121,476	25,670	7,822	−4,882	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	2,802	5,824	100,221	17,605	4,915	19,291	955	1,910	33,795	8,496	1,337	3,994
Business services	2,117	8,397	414,252	95,894	153,532	−94,540	1,049	3,123	60,898	10,178	4,342	13,162
Automobile repair and services	752	1,689	36,042	4,592	1,143	5,470	465	1,030	30,436	(*)	3,674	3,800
Automobile repair shops	525	1,124	26,662	(*)	537	3,650	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	1,672	9,998	225,925	47,086	70,900	−131,546	745	2,444	56,521	14,280	4,243	−11,265
Medical and health services	2,358	15,103	816,782	256,434	10,310	198,166	823	1,987	118,319	31,222	1,693	50,727
Offices of physicians	1,024	11,008	268,903	40,923	2,118	147,123	416	1,060	70,779	17,145	575	37,344
Other medical and health services	1,334	4,095	547,879	215,511	8,192	51,043	407	927	47,540	14,077	1,318	13,383
Legal services	3,983	15,229	1,544,053	410,813	15,404	696,052	701	3,322	283,980	65,919	3,007	148,615
Engineering and architectural services	579	1,636	364,975	119,260	2,384	41,813	71	272	132,171	33,493	448	5,936
Accounting, auditing and bookkeeping services	2,036	10,523	1,429,344	630,568	14,837	362,032	296	1,321	247,581	108,309	2,367	77,012
Certified public accountants	1,322	8,295	1,205,564	530,071	12,752	311,892	148	933	240,794	105,942	2,303	75,331
Other services	2,020	4,650	103,600	11,021	1,597	20,757	973	2,443	42,591	8,989	574	10,737

Footnotes at end of table

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industries	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll	Depreciation	Net profit (less loss)	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	Pennsylvania						Tennessee					
All industries	47,910	178,873	6,807,753	788,357	315,199	498,533	22,608	74,753	3,268,265	307,466	139,658	176,987
Agriculture, forestry, and fishing	**2,984**	**7,597**	**172,884**	**13,909**	**15,603**	**15,734**	**2,706**	**10,563**	**156,232**	**12,198**	**12,580**	**4,444**
Farms	2,602	6,801	146,738	8,607	14,756	12,733	2,448	9,867	107,779	9,046	10,080	—294
Field crop	(*)	(*)	(*)	(*)	(*)	(*)	749	1,782	26,278	2,461	2,761	3,620
Livestock	1,791	3,797	112,085	4,083	11,270	8,592	1,699	8,105	81,501	6,585	7,319	—3,914
Agricultural services, forestry, and fishing	392	796	26,146	(*)	847	3,001	258	696	48,453	(*)	2,500	4,738
Mining	**741**	**3,849**	**239,921**	**22,446**	**13,464**	**14,408**	**338**	**2,923**	**74,643**	**(*)**	**2,813**	**20,060**
Construction	**2,510**	**5,583**	**471,850**	**81,675**	**9,828**	**56,838**	**1,692**	**3,822**	**333,220**	**39,181**	**5,639**	**23,214**
General contractors	1,131	2,598	301,415	41,392	5,197	21,242	790	1,790	257,888	23,688	3,071	13,505
Special trade contractors	1,379	2,985	170,235	40,283	4,629	35,396	830	1,816	72,813	14,713	2,180	10,360
Manufacturing	**1,749**	**4,877**	**500,415**	**106,282**	**12,835**	**—59,478**	**943**	**2,383**	**150,436**	**24,490**	**4,813**	**4,900**
Transportation, communication, electric, gas, and sanitary services	**1,227**	**3,090**	**161,134**	**30,732**	**12,247**	**16,402**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**
Transportation	995	2,582	144,338	27,578	10,608	14,337	(*)	(*)	(*)	(*)	(*)	(*)
Trucking and warehousing	871	2,225	108,454	16,999	8,531	11,180	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**12,445**	**27,971**	**2,750,224**	**204,373**	**30,847**	**207,344**	**5,925**	**13,040**	**1,706,026**	**103,599**	**14,709**	**81,978**
Wholesale trade	1,852	4,297	832,601	50,289	7,338	75,193	924	2,315	666,321	27,288	3,148	24,612
Retail trade	10,590	23,668	1,908,963	153,965	23,469	131,612	5,001	10,725	1,039,705	76,311	11,561	57,364
Building materials, hardware, garden supply, and mobile home dealers	319	775	87,142	6,403	1,309	5,804	113	289	78,027	4,500	1,049	3,045
Food stores	1,549	3,202	403,497	25,882	3,761	19,986	1,063	2,453	337,623	17,815	3,229	13,896
Grocery stores	1,023	2,104	285,602	13,495	2,358	11,735	981	2,285	326,677	15,169	2,872	12,999
Other food stores	526	1,098	117,895	12,387	1,403	8,251	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	1,711	3,585	604,717	30,308	4,115	35,666	1,547	3,190	283,607	16,682	2,719	13,703
Motor vehicle dealers	399	902	300,273	17,124	1,429	9,103	422	877	145,348	7,078	953	3,024
Gasoline service stations	1,065	2,158	238,271	8,087	2,064	18,544	770	1,563	95,132	5,004	1,243	7,887
Other automotive dealers	247	525	66,173	5,097	622	8,019	355	750	43,127	4,600	523	2,792
Apparel and accessory stores	369	866	60,089	5,817	535	6,135	395	820	38,661	3,909	(*)	4,770
Furniture and home furnishings stores	959	2,476	151,645	13,639	1,559	14,971	185	426	61,880	5,632	695	2,393
Eating places	1,987	4,341	205,897	37,493	5,644	13,966	651	1,349	74,723	14,455	1,910	5,710
Drinking places	1,223	2,778	57,518	(*)	1,872	5,884	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	100	215	40,573	1,876	86	2,871
Other retail trade	2,465	5,629	335,400	27,991	4,659	29,048	873	1,837	121,878	11,470	1,863	10,171
Finance, insurance, and real estate	**16,284**	**100,076**	**1,185,946**	**69,837**	**169,238**	**—85,368**	**8,835**	**29,413**	**389,296**	**23,720**	**79,065**	**—104,012**
Finance	3,551	56,996	306,858	12,285	817	2,254	899	9,425	29,529	(*)	276	—16,119
Banking, and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	24	176	(*)	(*)	(*)	—1,168	(*)	(*)	(*)	(*)	(*)	(*)
Holding and investment companies	3,508	56,734	278,993	(*)	489	3,602	881	9,330	15,340	(*)	(*)	—15,849
Insurance agents, brokers, and service	587	1,329	63,831	7,940	1,052	23,533	406	819	16,086	(*)	(*)	5,765
Real estate	12,146	41,751	815,257	49,612	167,369	—111,155	5,530	19,169	343,681	15,843	78,569	—93,658
Operators and lessors of buildings	10,389	35,490	699,695	36,443	158,129	—101,352	4,174	14,466	242,216	11,928	74,889	—81,840
Lessors, other than buildings	804	3,188	14,781	(*)	2,132	—3,223	568	2,046	6,178	(*)	(*)	—3,076
Real estate agents, brokers, and managers	549	1,502	58,271	12,195	2,183	5,837	402	929	30,812	(*)	(*)	1,093
Other real estate	394	1,571	42,330	(*)	4,925	—12,417	386	1,728	64,575	3,404	1,247	—9,835
Services	**9,969**	**25,830**	**1,125,579**	**259,123**	**51,139**	**332,853**	**3,987**	**12,080**	**442,633**	**96,508**	**18,448**	**144,781**
Hotels and other lodging places	300	1,336	56,273	12,188	8,861	—19,563	202	1,289	47,829	12,761	6,432	—8,303
Motels, motor hotels, and tourist courts	80	426	33,221	8,836	5,312	—10,742	169	1,179	47,444	12,659	6,198	—6,925
Other lodging places	220	910	23,052	(*)	3,549	—8,821	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	1,716	3,629	88,107	11,421	4,058	21,437	544	1,319	39,186	9,966	1,698	6,817
Business services	1,239	3,317	83,504	16,756	19,497	13,827	559	1,475	25,990	(*)	5,041	3,965
Automobile repair and services	1,562	3,600	64,053	6,360	4,186	12,542	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair shops	1,040	2,165	41,092	(*)	824	9,702	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	525	1,157	32,738	9,321	4,885	—8,605	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	669	1,691	128,679	26,744	1,457	51,970	458	1,785	116,325	26,653	1,153	50,754
Offices of physicians	377	869	82,271	12,343	460	40,319	263	882	52,080	8,431	388	30,746
Other medical and health services	312	822	46,408	14,401	997	11,651	195	903	64,245	18,222	765	20,008
Legal services	1,183	4,504	378,327	87,305	3,939	192,509	637	2,241	100,354	16,403	896	63,641
Engineering and architectural services	309	723	75,548	29,867	863	11,583	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	598	2,103	144,107	50,216	1,167	44,026	157	558	48,798	15,755	826	18,914
Certified public accountants	439	1,757	137,850	48,658	1,128	42,148	(*)	(*)	(*)	(*)	(*)	(*)
Other services	1,839	3,770	74,243	8,945	2,226	13,127	547	1,436	21,490	(*)	(*)	5,081

Footnotes at end of table

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industries	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll	Depreciation	Net profit (less loss)	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	Texas						All other, total					
All industries	83,995	407,477	10,584,375	1,007,170	652,784	142,646	395,801	1,629,327	46,516,848	4,702,865	2,866,723	4,276,420
Agriculture, forestry, and fishing	12,334	35,917	1,217,805	95,271	86,450	—64,591	61,228	167,585	5,901,669	350,980	428,718	752,199
Farms	11,646	34,035	1,129,189	87,621	81,985	—73,744	54,697	151,397	5,274,016	273,282	391,591	664,913
Field crop	3,561	9,341	403,041	47,074	29,754	56,825	21,579	53,589	2,077,757	126,313	169,866	569,609
Livestock	7,874	24,237	718,238	38,063	51,128	—129,288	28,972	86,583	2,872,761	97,013	192,688	35,044
Agricultural services, forestry, and fishing	688	1,882	88,416	7,650	4,465	9,153	6,531	16,252	627,653	77,698	37,127	87,286
Mining	3,397	50,844	621,904	34,802	57,477	—214,215	8,113	112,004	1,360,457	96,892	82,314	13,682
Construction	5,536	12,888	841,394	122,660	14,984	88,263	25,261	55,388	4,351,206	656,947	93,121	367,136
General contractors	1,990	5,340	515,589	56,884	8,039	32,688	9,449	21,270	2,977,541	383,658	52,354	141,007
Special trade contractors	3,543	7,542	319,918	65,095	6,862	50,247	15,738	33,973	1,372,111	273,089	40,767	224,882
Manufacturing	2,022	4,518	1,015,083	98,794	37,838	218,439	10,181	25,067	2,463,978	368,586	83,992	209,563
Transportation, communication, electric, gas, and sanitary services	830	2,094	258,841	23,261	30,385	—13,899	8,265	18,563	749,558	105,018	94,476	47,452
Transportation	637	1,662	241,0*1	18,909	23,042	—4,775	5,426	12,599	671,417	84,031	73,963	63,318
Trucking and warehousing	441	1,244	94,711	17,493	5,530	8,661	3,842	8,130	413,313	52,487	32,397	32,358
Wholesale and retail trade	10,567	25,994	3,095,314	231,078	29,365	176,070	72,484	168,579	15,478,582	1,029,410	151,423	1,042,317
Wholesale trade	2,118	5,964	1,057,179	52,531	8,302	62,212	9,676	26,332	5,527,068	233,266	39,242	349,108
Retail trade	8,446	20,024	2,033,540	178,54*	21,063	113,818	62,728	142,084	9,946,001	795,992	112,060	693,495
Building materials, hardware, garden supply, and mobile home dealers	1,006	2,309	213,068	12,590	2,548	9,572	3,872	9,250	751,370	53,817	9,752	56,896
Food stores	1,247	2,894	483,854	31,451	4,940	22,330	8,721	18,482	2,050,160	127,936	16,442	101,853
Grocery stores	833	1,915	425,611	26,622	4,258	17,723	6,247	13,289	1,754,333	96,168	13,014	72,226
Other food stores	414	979	58,243	4,829	682	4,607	2,474	5,193	295,827	31,768	3,428	29,627
Automotive dealers and service stations	1,441	3,113	452,941	30,354	2,143	25,091	11,475	24,481	2,745,638	138,169	18,954	146,486
Motor vehicle dealers	369	871	282,709	17,957	882	12,387	2,859	6,107	1,079,803	50,132	4,600	30,784
Gasoline service stations	834	1,675	97,286	6,997	640	8,631	6,699	14,272	1,308,642	60,554	10,815	93,526
Other automotive dealers	238	567	72,946	5,440	621	4,073	1,917	4,102	357,193	27,483	3,549	21,776
Apparel and accessory stores	542	1,388	74,623	8,714	771	6,275	5,837	13,511	849,463	57,390	5,480	73,819
Furniture and home furnishings stores	548	1,153	109,241	14,221	1,115	10,050	4,539	10,194	619,173	56,419	5,907	44,729
Eating places	1,028	2,902	114,920	26,45*	2,818	6,076	7,559	19,051	839,897	169,295	20,125	66,992
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	3,574	7,242	263,747	37,325	8,649	19,856
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	1,282	2,901	225,082	11,586	2,938	17,530
Other retail trade	2,263	5,208	558,437	53,283	8,552	33,456	15,869	36,972	1,601,471	144,055	23,823	162,343
Finance, insurance, and real estate	37,698	239,486	1,974,385	103,759	333,677	—500,853	143,314	484,743	7,854,189	309,281	1,315,845	—686,873
Finance	11,720	115,537	259,960	8,294	7,974	—148,542	38,480	425,695	1,529,232	40,676	13,884	133,578
Banking and credit agencies other than banks	425	4,049	20,359	(*)	(*)	12,203	1,201	8,732	32,643	2,446	253	—2,441
Security, commodity brokers and services	60	1,596	14,137	(*)	(*)	—278	581	4,905	924,493	32,374	630	18,997
Holding and investment companies	11,235	109,892	225,464	3,815	7,631	—160,467	34,698	412,058	572,096	5,856	13,001	117,022
Insurance agents, brokers and service	1,334	3,658	122,436	23,110	1,841	25,492	2,637	11,021	442,547	48,995	2,164	98,154
Real estate	24,644	120,291	1,491,989	72,355	323,862	—377,803	104,197	428,027	5,882,410	219,610	1,299,801	—918,405
Operators and lessors of buildings	15,892	70,382	1,012,830	48,919	305,789	—353,641	79,278	324,493	4,484,336	173,786	1,255,010	—806,816
Lessors other than buildings	5,842	39,152	67,537	2,039	9,974	—5,351	13,047	51,757	209,473	2,658	21,551	57,428
Real estate agents, brokers and managers	1,628	6,554	140,435	5,039	3,507	—3,204	5,837	22,816	375,438	20,043	13,401	7,509
Other real estate	1,282	4,203	271,187	16,358	4,592	—15,607	6,035	28,961	813,163	23,083	9,839	—76,526
Services	11,420	35,401	1,459,095	297,545	62,500	455,107	70,808	219,094	8,348,270	1,786,473	418,414	2,529,979
Hotels and other lodging places	1,076	3,678	139,651	30,959	20,734	—17,967	5,608	25,219	800,459	195,057	112,851	—69,585
Motels, motor hotels, and tourist courts	461	1,990	112,733	24,840	13,760	—5,678	2,959	17,162	509,747	112,817	68,980	—19,777
Other lodging places	615	1,688	26,918	6,119	6,974	—12,289	2,649	8,057	290,712	82,240	43,871	—49,808
Personal services	689	1,502	57,984	16,317	1,802	9,023	10,174	21,687	380,309	87,344	19,433	83,691
Business services	2,063	8,357	86,904	10,676	11,178	3,859	8,063	35,010	495,967	58,284	154,683	—27,288
Automobile repair and services	1,532	3,348	70,532	9,321	8,962	5,353	8,523	15,635	453,120	63,982	19,458	65,984
Automobile repair shops	1,108	2,312	40,956	7,482	1,121	5,699	6,493	10,355	339,602	48,264	7,276	52,094
Amusement and recreation services, including motion pictures	919	3,100	58,369	13,788	6,556	3,136	5,098	17,360	342,201	60,763	22,811	15,082
Medical and health services	1,554	4,643	377,198	64,263	3,645	182,166	8,886	21,673	1,628,162	351,094	24,666	685,581
Offices of physicians	888	2,697	258,501	41,382	1,825	151,913	3,664	12,350	1,049,253	184,677	8,222	544,243
Other medical and health services	666	1,946	118,697	22,881	1,820	30,853	3,222	9,323	578,909	166,417	16,444	141,338
Legal services	1,244	4,775	392,003	79,412	4,628	208,290	10,872	36,963	2,474,433	500,992	31,008	1,333,330
Engineering and architectural services	315	880	86,232	22,383	1,037	19,203	2,644	6,425	485,081	142,839	4,411	114,742
Accounting, auditing, and bookkeeping services	657	1,805	112,724	36,755	1,672	31,055	4,392	13,803	799,188	254,976	11,049	250,241
Certified public accountants	434	1,359	104,682	35,324	1,555	29,904	2,909	10,343	729,341	235,237	9,890	230,628
Other services	1,372	3,315	77,498	13,021	2,286	10,989	10,528	25,319	486,350	71,142	16,044	78,201

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1] Total receipts for industries in Finance, insurance, and real estate and Business receipts for all other industries.

[2] United States totals exclude Puerto Rico and foreign returns.

Note: Some industries are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 2.5—Partnerships, Receipts, and Net Profit by State and Selected Industries

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (percent)[1] Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
United States, total[1]													
All industries	1,081,869	4,614,504	136,978,674	8,584,651	15,791,150	6,960,847	0.1	1.7	0.4	0.6	0.6	0.7	1.4
All nonfarm industries	952,175	4,254,628	125,760,194	7,765,440	14,961,016	7,973,323	0.3	1.8	0.3	0.7	0.6	0.7	1.4
Agriculture, forestry, and fishing	122,755	352,653	12,510,733	867,543	1,022,255	1,179,556	2.0	3.8	3.0	3.0	4.6	3.8	4.0
Farms	109,634	319,876	11,198,480	799,411	830,134	1,007,524	2.2	4.3	3.3	3.2	5.3	4.1	4.2
Other	13,081	32,777	1,312,253	68,132	192,121	172,032	6.8	7.2	6.2	9.2	8.3	9.0	11.6
Mining	14,196	195,898	3,603,178	204,952	229,060	−5,786	6.1	10.6	2.5	3.3	4.8	3.1	9.3
Construction	62,833	139,644	11,420,852	220,365	1,717,196	656,555	2.9	2.9	1.6	3.5	2.4	2.6	4.6
Manufacturing	30,555	80,217	7,355,617	220,399	1,147,467	596,847	4.3	5.8	2.0	2.7	3.0	2.8	5.1
Transportation, communication, electric, gas, and sanitary services	14,343	37,799	2,108,104	271,413	325,690	5,922	6.3	7.6	3.9	3.2	6.3	7.6	4.7
Wholesale and retail trade	195,157	450,754	43,689,143	425,969	3,063,653	2,841,710	1.4	1.5	0.6	1.7	1.3	1.4	4.9
Wholesale trade	28,050	72,392	16,001,671	109,536	698,583	960,789	3.9	4.4	1.2	2.8	2.3	2.5	10.0
Retail trade	166,784	377,869	27,687,849	319,000	2,364,583	1,876,769	1.6	1.7	1.1	2.1	1.6	1.8	3.5
Food stores	24,296	53,516	5,926,366	50,761	369,657	304,324	4.5	4.5	2.7	4.9	3.9	4.2	14.7
Automotive dealers and service stations	29,157	62,382	7,097,362	48,047	385,434	414,937	3.9	3.9	2.4	4.1	2.9	3.8	13.1
Other retail trade	113,331	261,791	14,641,121	220,192	1,629,492	1,157,528	2.1	2.1	1.7	2.8	2.2	2.4	6.8
Finance, insurance, and real estate	430,446	2,745,750	29,013,349	4,678,967	1,621,034	−3,558,618	0.8	2.6	0.8	0.6	1.7	1.4	1.4
Finance	110,728	1,250,372	4,766,143	75,414	496,862	−289,765	2.0	5.9	2.8	8.6	2.0	2.8	4.9
Insurance agents, brokers, and service	7,868	24,758	1,522,905	9,468	160,115	220,315	8.7	9.2	3.6	12.3	8.3	7.1	7.5
Real estate	311,830	1,470,620	22,724,301	4,794,105	964,057	−3,489,168	1.0	1.5	0.6	0.8	2.3	1.7	1.1
Operators and lessors of buildings	250,097	1,175,176	18,289,710	4,642,655	737,275	−3,187,733	1.1	1.2	1.0	0.9	2.2	1.7	1.3
Other real estate	61,733	295,444	4,434,531	151,450	226,782	−301,435	2.7	6.0	2.2	3.6	6.8	4.4	2.9
Services	191,016	610,328	27,249,759	1,493,962	6,638,580	7,058,700	1.5	2.6	1.0	2.2	1.1	1.5	5.7
Medical and health services	19,444	72,797	5,049,786	68,330	1,224,814	1,876,376	4.8	8.0	2.8	5.0	2.9	3.5	15.8
Offices of physicians	9,820	42,719	3,084,918	23,938	612,366	1,489,816	6.2	12.5	3.5	8.8	3.2	4.0	37.9
Other medical services	9,624	30,078	1,964,868	44,392	612,448	386,560	7.5	7.4	4.7	6.0	4.5	7.9	13.9
Legal services	27,700	98,262	7,569,933	92,789	1,891,577	3,833,199	4.2	3.3	2.3	3.3	2.2	2.5	33.9
Other services	143,872	439,269	14,630,040	1,332,843	3,722,189	1,349,125	1.9	3.4	1.4	2.5	1.6	2.2	6.0
Alabama													
All industries	11,992	33,601	1,706,946	67,898	199,732	213,508	6.5	7.1	4.6	7.1	7.7	6.7	11.0
All nonfarm industries	10,692	30,493	1,615,523	59,899	194,740	206,230	6.8	7.5	4.8	7.3	7.6	9.0	11.6
Agriculture, forestry, and fishing	1,412	3,372	120,114	8,586	7,467	12,076	19.8	20.4	23.6	23.5	27.2	28.5	26.6
Farms	1,300	3,108	91,423	7,999	4,992	7,278	20.8	21.6	28.2	25.5	35.2	35.0	29.1
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Construction	1,035	2,174	148,526	3,045	36,409	10,746	23.1	23.0	16.3	40.4	27.6	22.3	34.9
Manufacturing	529	1,198	162,558	4,149	25,857	12,506	30.0	27.5	15.2	22.9	16.9	18.4	55.4
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,779	6,244	729,907	5,809	46,165	47,630	13.0	13.0	7.2	12.9	9.0	11.4	26.7
Wholesale trade	286	702	273,528	2,544	13,637	19,631	27.8	23.6	12.1	22.3	13.7	18.2	(*)
Retail trade	2,493	5,542	456,379	4,265	32,548	27,999	14.0	14.3	9.0	15.9	11.4	14.7	36.1
Food stores	239	590	94,064	635	5,095	3,282	40.1	41.1	18.3	23.2	20.4	20.1	(*)
Automotive dealers and service stations	608	1,299	182,206	924	9,970	8,502	27.1	27.8	15.9	19.4	18.6	24.9	63.3
Other retail trade	1,646	3,653	180,109	2,706	17,483	16,215	17.8	18.1	13.3	22.2	17.3	20.9	41.3
Finance, insurance, and real estate	3,234	12,797	120,796	26,957	6,626	−7,622	12.4	12.1	10.6	11.0	33.6	18.0	15.7
Finance	518	4,875	11,536	(*)	(*)	4,125	30.0	22.5	25.3	(*)	(*)	22.6	27.5
Insurance agents, brokers, and service	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	—	(*)	—
Real estate	2,700	7,850	96,729	26,812	6,100	−13,576	13.7	13.9	10.5	11.1	35.5	25.9	17.0
Operators and lessors of buildings	1,963	5,626	77,927	25,341	4,610	−15,229	15.8	15.7	10.9	11.5	44.5	31.4	18.2
Other real estate	737	2,224	18,802	1,471	(*)	1,653	27.1	28.9	29.2	41.5	(*)	44.1	39.6
Services	2,792	7,385	340,157	13,417	64,552	126,181	14.0	18.2	12.4	16.5	14.0	15.5	20.2
Medical and health services	160	414	53,761	706	10,635	31,033	44.8	37.4	29.3	38.1	40.6	28.2	—
Offices of physicians	152	398	50,227	505	8,985	30,439	46.6	38.6	30.8	40.2	44.7	28.6	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	595	1,579	110,471	1,417	18,321	67,987	30.0	24.7	23.7	42.1	25.2	25.1	—
Other services	2,037	5,372	175,925	11,294	35,946	29,161	16.6	23.6	16.7	18.6	18.3	22.5	20.2
Alaska													
All industries	2,531	7,502	241,856	13,348	36,313	21,137	14.1	13.6	9.0	15.4	12.7	11.6	28.9
All nonfarm industries	2,512	7,250	241,796	13,213	36,306	21,444	14.4	14.1	9.0	15.5	12.7	11.6	30.7
Agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	—	(*)	—	(*)	(*)	(*)	—	(*)	—	—	(*)
Construction	97	206	85,735	1,232	18,056	4,282	36.5	44.6	16.1	29.3	17.1	20.6	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	393	826	77,464	1,169	4,997	9,828	36.3	34.6	12.6	29.7	27.4	18.5	(*)
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	374	790	34,041	935	4,016	3,321	38.4	36.4	34.1	36.7	32.5	33.0	(*)
Food stores	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	—	—	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other retail trade	276	587	32,138	886	3,910	3,340	41.8	39.6	25.1	38.5	33.3	33.2	(*)
Finance, insurance, and real estate	674	3,542	34,205	5,231	(*)	1,597	21.6	20.9	21.3	27.9	(*)	25.5	47.3
Finance	286	1,372	3,165	(*)	—	881	42.4	31.2	25.7	(*)	—	24.7	44.5
Insurance agents, brokers, and service	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	588	2,170	31,041	5,204	(*)	716	25.0	27.3	23.2	28.0	(*)	33.6	(*)
Operators and lessors of buildings	393	1,348	22,054	5,204	(*)	826	30.7	35.0	25.2	28.0	(*)	(*)	32.1
Other real estate	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)
Services	710	1,753	34,288	2,499	5,749	3,404	32.5	33.3	26.6	40.6	33.5	34.4	(*)
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other medical services	—	—	—	—	—	—	—	—	—	—	—	—	—
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other services	602	1,680	23,212	2,428	(*)	833	33.6	35.1	33.8	41.9	46.9	(*)	—

[1] Footnotes at end of table

Table 2.5—Partnerships, Receipts, and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (percent)[1] Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Arizona													
All industries	10,064	57,127	1,360,786	99,628	156,392	4,494	6.9	9.2	7.6	7.2	10.8	13.8	6.3
All nonfarm industries	9,119	53,722	1,052,142	90,906	132,804	−4,855	7.3	9.6	6.2	7.6	9.4	13.0	8.6
Agriculture, forestry, and fishing	1,114	3,768	329,450	11,591	33,076	4,034	20.5	17.2	25.9	15.5	36.5	40.0	20.4
Farms	945	3,405	308,644	8,720	25,588	9,349	22.0	18.4	27.8	19.1	48.2	41.0	23.8
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	642	1,369	78,315	1,527	12,301	2,623	26.5	27.1	16.9	44.9	22.4	33.3	28.9
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	1,493	3,599	326,537	3,682	27,064	15,196	17.6	17.3	10.3	16.1	15.9	13.9	—
Wholesale trade	45	147	40,197	693	(*)	3,092	32.0	33.8	21.0	45.3	(*)	32.6	
Retail trade	1,448	3,452	288,340	2,989	23,076	12,104	18.4	18.2	1.5	16.8	17.6	15.3	44.2
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	429	993	118,177	528	4,759	6,052	31.8	28.5	19.0	24.7	26.3	25.1	
Other retail trade	920	2,232	132,421	2,183	16,364	4,774	23.9	24.5	16.2	21.3	23.4	21.5	—
Finance, insurance, and real estate	4,562	42,372	263,198	58,416	15,656	−41,184	9.9	12.2	12.4	10.9	24.1	15.6	9.4
Finance	1,073	18,190	32,248	(*)	(*)	15,058	19.0	19.3	21.0	—	—	24.2	20.7
Insurance agents, brokers, and service	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	—
Real estate	3,416	23,543	230,143	58,083	15,287	−56,835	11.7	16.0	13.9	10.9	24.6	20.0	10.2
Operators and lessors of buildings	2,571	14,228	175,879	54,405	11,544	−53,158	13.6	14.4	17.6	11.6	32.2	23.3	11.0
Other real estate	847	9,315	54,264	3,678	3,743	−3,677	22.8	34.0	17.7	21.1	10.0	36.1	26.1
Services	1,962	5,338	244,904	13,444	58,345	61,569	16.9	15.5	16.6	19.9	17.6	23.3	24.6
Medical and health services	211	498	40,530	(*)	6,112	18,996	46.0	39.9	36.5	(*)	38.4	39.3	(*)
Offices of physicians	206	488	40,101	(*)	5,846	20,341	47.4	40.9	37.0	(*)	40.3	39.3	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	351	1,305	91,367	1,000	20,158	45,623	38.6	36.8	34.8	31.7	33.6	35.9	—
Other services	1,420	3,535	113,007	11,372	32,075	−3,030	20.5	18.2	19.5	[illegible]	23.5	30.9	25.4
Arkansas													
All industries	10,505	30,758	1,065,759	62,360	66,950	159,703	7.2	6.9	6.3	10.1	8.9	11.4	13.3
All nonfarm industries	8,924	27,297	891,143	47,217	72,416	109,636	7.6	9.7	6.7	11.5	9.9	12.1	13.3
Agriculture, forestry, and fishing	1,837	4,075	255,632	21,959	21,774	56,051	17.6	17.4	15.6	22.1	21.2	23.7	36.9
Farms	1,581	3,461	194,616	15,143	14,532	50,067	18.9	18.6	17.2	21.0	20.2	25.7	41.0
Other	256	614	61,016	6,816	7,242	5,984	48.7	48.5	36.0	55.5	51.7	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Construction	618	1,345	64,752	1,746	10,975	7,674	30.4	30.5	30.5	26.6	29.2	25.2	—
Manufacturing	274	657	60,761	3,463	8,392	17,572	44.7	44.3	19.3	30.3	26.9	10.7	(*)
Transportation, communication, electric, gas, and sanitary services	521	1,209	26,586	4,761	(*)	4,716	36.3	36.5	37.3	47.3	(*)	(*)	(*)
Wholesale and retail trade	2,460	5,590	409,230	4,567	22,166	29,099	14.8	14.6	9.3	14.6	11.6	24.0	30.1
Wholesale trade	406	1,061	118,360	1,088	4,497	13,430	35.0	37.1	15.7	20.0	21.6	45.8	58.8
Retail trade	2,054	4,529	290,870	3,499	17,689	15,669	16.3	16.1	11.5	18.6	13.9	23.2	33.7
Food stores	365	755	63,622	583	2,786	2,025	39.1	37.9	25.4	28.8	29.2	30.4	(*)
Automotive dealers and service stations	298	639	84,399	465	4,121	2,547	35.5	33.7	18.8	23.8	27.1	29.6	(*)
Other retail trade	1,391	3,135	142,849	2,451	10,782	11,097	20.4	20.3	17.2	25.2	18.9	31.3	42.5
Finance, insurance, and real estate	2,751	12,530	76,871	20,418	2,435	−6,974	13.1	17.6	12.9	14.4	25.4	21.0	15.4
Finance	846	4,146	6,736	(*)	(*)	2,418	25.1	29.3	27.8	(*)	(*)	25.8	(*)
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Real estate	1,891	7,516	68,887	20,362	1,727	−9,877	15.5	21.6	14.0	14.5	20.2	28.5	16.3
Operators and lessors of buildings	1,208	5,365	41,225	17,679	1,284	−16,222	16.8	28.1	15.4	15.7	21.9	30.0	17.3
Other real estate	683	2,151	27,662	2,683	(*)	6,345	27.4	28.0	26.3	36.9	(*)	36.5	36.6
Services	1,996	5,092	137,236	4,994	16,623	50,057	17.6	17.5	17.6	21.6	20.2	26.5	33.3
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Other medical services	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)	—
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other services	1,507	3,740	65,204	4,355	11,280	12,227	20.6	20.5	20.2	24.2	29.0	(*)	(*)
California													
All industries	150,294	754,857	20,636,561	1,395,947	2,571,626	901,741	1.7	1.9	1.5	2.0	2.2	2.1	2.9
All nonfarm industries	136,443	703,195	18,349,276	1,264,859	2,263,094	867,176	1.7	2.0	1.3	2.0	2.0	2.0	3.2
Agriculture, forestry, and fishing	13,144	55,633	2,475,473	139,019	355,626	52,506	6.3	7.1	8.5	8.3	10.0	10.2	7.9
Farms	11,851	51,662	2,287,285	131,088	308,534	34,565	6.6	[illegible]	9.1	8.8	11.2	10.7	[illegible]
Other	1,293	4,171	188,188	7,931	47,292	17,941	20.6	22.7	14.8	19.2	19.5	32.9	24.6
Mining	2,203	12,666	651,646	20,162	26,676	194,246	17.1	16.7	2.9	5.3	8.3	1.6	10.1
Construction	5,358	12,471	1,736,495	26,066	227,595	66,953	9.7	9.5	4.0	10.2	5.9	6.3	7.6
Manufacturing	5,565	16,666	1,149,870	21,902	169,024	47,952	10.4	20.0	7.0	9.0	9.5	12.1	36.0
Transportation, communication, electric, gas, and sanitary services	1,695	4,703	316,346	41,376	56,996	−19,921	16.3	27.5	9.3	6.7	11.9	12.0	14.0
Wholesale and retail trade	25,426	64,334	5,675,951	55,689	552,373	357,730	4.4	4.6	2.4	4.9	3.6	3.9	14.5
Wholesale trade	3,616	10,457	1,844,174	10,450	92,959	98,113	11.4	16.3	[illegible]	[illegible]	5.7	6.8	[illegible]
Retail trade	21,731	53,719	4,031,773	45,239	459,414	259,771	4.8	4.8	3.1	[illegible]	4.2	[illegible]	[illegible]
Food stores	3,011	7,254	870,396	6,684	62,400	36,830	12.4	12.2	6.7	18.0	9.8	9.8	[illegible]
Automotive dealers and service stations	2,845	6,762	808,831	6,756	59,999	49,209	12.0	13.0	6.9	11.4	[illegible]	[illegible]	[illegible]
Other retail trade	15,875	39,703	2,352,546	31,799	337,015	173,732	5.8	5.7	4.1	[illegible]	5.3	[illegible]	[illegible]
Finance, insurance, and real estate	66,651	491,934	4,387,033	600,934	188,146	−593,737	2.4	2.5	2.6	2.5	7.0	3.9	3.7
Finance	18,804	188,069	384,262	12,971	21,359	−134,973	5.3	5.5	6.2	[illegible]	[illegible]	[illegible]	[illegible]
Insurance agents, brokers, and service	719	2,132	98,482	1,112	17,057	33,222	27.6	23.4	19.9	25.9	[illegible]	[illegible]	(*)
Real estate	49,328	301,733	3,904,289	786,851	149,732	−491,986	2.8	2.5	2.8	[illegible]	[illegible]	4.7	[illegible]
Operators and lessors of buildings	40,971	257,761	2,803,806	757,402	96,342	−444,740	3.0	2.6	3.5	[illegible]	[illegible]	[illegible]	[illegible]
Other real estate	8,357	43,972	1,100,483	29,449	53,390	−47,246	7.4	8.2	4.6	8.6	14.5	[illegible]	[illegible]
Services	26,030	94,016	4,036,774	290,750	972,577	776,041	4.5	4.6	2.9	5.6	3.2	4.1	6.8
Medical and health services	2,928	14,225	1,013,609	12,827	291,022	284,506	12.3	11.2	4.9	13.6	4.2	[illegible]	36.6
Offices of physicians	1,269	7,336	701,904	4,755	203,851	217,132	16.8	14.1	5.2	30.2	3.6	8.5	(*)
Other medical services	1,659	6,889	311,705	8,072	87,171	67,374	17.7	17.5	10.9	[illegible]	[illegible]	[illegible]	[illegible]
Legal services	2,950	9,341	778,310	11,428	184,035	365,567	13.3	[illegible]	[illegible]	10.8	[illegible]	[illegible]	(*)
Other services	22,152	70,452	2,244,855	266,495	497,520	125,968	5.2	5.9	4.0	[illegible]	5.2	[illegible]	[illegible]

Footnotes at end of table

Table 2.5—Partnerships, Receipts, and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (percent)[1] Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Colorado													
All industries	16,089	113,033	1,729,202	116,917	145,080	36,545	5.2	10.1	5.1	6.2	8.0	7.6	6.6
All nonfarm industries	16,065	103,666	1,389,971	99,719	132,533	51,673	5.5	10.6	4.5	6.6	8.6	8.0	7.0
Agriculture, forestry, and fishing	2,206	9,750	346,888	17,375	14,311	—9,962	15.6	32.7	18.8	17.6	19.9	22.9	17.5
Farms	2,024	9,367	339,231	17,198	12,527	—13,128	16.4	33.9	19.2	17.8	20.7	24.4	17.5
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	464	29,123	90,211	5,570	(*)	16,483	25.6	34.5	16.7	16.4	42.6	22.9	19.9
Construction	1,226	2,621	167,919	3,969	27,313	3,915	23.0	22.6	15.4	26.6	28.4	23.5	46.2
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,421	5,125	446,893	5,488	33,308	25,480	15.5	15.1	6.2	15.5	13.9	13.9	21.0
Wholesale trade	175	388	140,956	1,274	4,701	5,359	43.0	39.4	11.6	32.4	24.1	18.5	(*)
Retail trade	2,246	4,737	305,937	4,214	28,607	20,121	16.4	16.0	10.6	17.6	15.7	16.6	21.6
Food stores	225	565	50,088	209	2,788	3,709	46.9	47.7	27.3	30.4	29.2	35.9	—
Automotive dealers and service stations	169	380	92,668	713	5,908	2,962	43.0	40.1	17.5	27.3	18.2	31.4	6.6
Other retail trade	1,852	3,792	163,201	3,292	19,911	13,450	18.7	18.3	15.6	21.8	21.6	21.5	27.5
Finance, insurance, and real estate	6,375	53,709	382,836	63,299	13,048	—59,482	7.1	7.0	6.7	6.4	9.5	9.5	7.9
Finance	2,893	23,573	54,492	768	(*)	10,411	13.3	12.6	9.8	36.1	(*)	12.9	22.9
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Real estate	5,406	28,908	319,499	62,531	9,121	—72,285	8.5	7.8	7.4	8.5	13.4	13.0	8.3
Operators and lessors of buildings	3,809	19,399	186,524	58,103	5,603	—59,918	10.2	8.3	9.4	9.1	15.9	20.0	9.9
Other real estate	1,597	10,509	132,975	4,428	3,518	—12,367	15.2	16.0	12.0	20.1	24.0	16.9	15.7
Services	3,164	12,115	250,064	19,219	46,106	61,352	13.9	17.8	12.3	16.6	13.9	17.6	18.1
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	222	767	61,000	728	11,053	35,061	47.4	31.9	29.1	32.0	28.1	28.7	—
Other services	2,878	11,021	163,889	18,093	32,045	16,131	14.8	19.5	14.2	17.6	16.8	26.2	18.4
Connecticut													
All industries	17,711	66,462	2,366,744	143,754	167,675	106,346	5.3	5.6	3.1	5.7	7.0	6.4	6.3
All nonfarm industries	17,252	65,378	2,357,819	140,777	165,204	105,532	5.3	5.6	3.1	5.6	7.1	6.4	6.3
Agriculture, forestry, and fishing	627	2,396	40,350	4,106	3,972	7,084	26.7	36.5	29.7	34.9	35.8	(*)	(*)
Farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	994	2,130	207,942	4,037	32,010	1,287	24.2	23.5	10.4	15.2	12.1	19.4	20.0
Manufacturing	447	1,324	58,111	1,096	7,964	11,796	36.6	32.6	23.4	26.1	30.8	37.2	(*)
Transportation, communication, electric, gas, and sanitary services	272	797	26,604	5,204	(*)	—557	46.3	46.0	42.3	26.2	(*)	(*)	(*)
Wholesale and retail trade	2,989	6,670	452,012	5,009	24,692	47,923	14.1	14.3	5.9	16.2	11.5	14.4	35.9
Wholesale trade	272	704	107,911	968	6,183	7,795	39.4	39.1	13.7	11.8	12.1	21.0	(*)
Retail trade	2,717	5,966	344,101	4,041	18,509	40,128	15.0	15.3	12.3	19.9	25.3	16.8	38.2
Food stores	431	870	75,637	631	1,975	5,674	37.9	37.7	27.6	40.8	30.1	42.2	(*)
Automotive dealers and service stations	419	863	71,877	576	2,340	6,929	35.4	34.6	24.3	41.9	29.5	33.6	(*)
Other retail trade	1,867	4,233	196,587	2,834	14,194	27,525	18.4	18.9	16.6	25.4	18.7	21.3	(*)
Finance, insurance, and real estate	8,679	42,308	1,226,785	95,774	35,616	—34,644	7.0	7.5	2.6	7.3	8.1	6.2	7.7
Finance	2,000	17,170	620,742	908	10,148	17,873	15.9	14.7	0.9	46.3	7.3	12.5	21.8
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Real estate	6,596	24,442	422,935	94,785	10,000	—60,838	7.8	8.0	6.9	7.4	11.5	10.9	6.2
Operators and lessors of buildings	5,550	21,276	357,224	93,578	8,273	—76,187	8.3	8.5	7.5	7.5	12.8	12.4	8.6
Other real estate	1,046	3,166	65,711	1,207	1,727	—7,651	21.8	23.2	17.7	24.5	25.2	20.2	26.0
Services	3,425	10,373	371,228	26,374	76,016	76,176	13.1	14.8	11.2	12.1	14.8	14.4	14.4
Medical and health services	384	1,388	49,553	1,059	14,119	17,402	38.1	50.9	28.8	31.4	32.7	33.0	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	733	2,075	110,267	2,023	22,115	49,646	26.0	24.9	22.3	37.0	23.8	23.5	(*)
Other services	2,308	6,910	211,408	25,292	41,782	9,128	16.2	18.3	14.5	13.2	21.9	21.2	15.2
Delaware													
All industries	1,963	6,816	285,339	57,384	25,202	15,053	19.1	19.1	10.5	4.7	24.1	17.9	5.5
All nonfarm industries	1,963	6,816	285,339	57,384	25,202	15,053	19.1	19.1	10.5	4.7	24.1	17.9	5.5
Agriculture, forestry, and fishing	—	—	—	—	—	—	—	—	—	—	—	—	—
Farms	—	—	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Wholesale and retail trade	441	1,116	88,288	755	6,711	6,872	37.4	41.6	17.9	28.4	36.7	26.6	(*)
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Retail trade	309	627	50,863	589	6,986	5,428	43.5	43.0	26.6	35.0	46.9	27.7	(*)
Food stores	—	—	—	—	—	—	—	—	—	—	—	—	—
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other retail trade	299	607	46,859	566	6,855	5,189	45.1	44.6	28.3	36.4	47.7	28.8	—
Finance, insurance, and real estate	926	3,950	47,510	7,488	(*)	412	28.4	28.8	29.9	22.4	50.7	42.7	29.4
Finance	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	—	(*)	(*)
Insurance agents, brokers, and service	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	880	3,839	46,724	7,488	(*)	—105	29.6	29.6	30.5	22.4	(*)	(*)	29.6
Operators and lessors of buildings	552	3,071	28,397	7,178	(*)	—5,935	34.1	34.0	21.6	23.2	(*)	(*)	29.6
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	—
Services	513	1,324	61,726	41,467	(*)	—814	41.2	33.0	23.4	5.2	41.3	(*)	4.7
Medical and health services	—	—	—	—	—	—	—	—	—	—	—	—	—
Offices of physicians	—	—	—	—	—	—	—	—	—	—	—	—	—
Other medical services	—	—	—	—	—	—	—	—	—	—	—	—	—
Legal services	—	—	—	—	—	—	—	—	—	—	—	—	—
Other services	410	1,023	56,904	41,152	(*)	—15,585	46.2	38.8	26.3	5.2	(*)	52.8	4.7

Footnotes at end of table

Table 2.5—Partnerships, Receipts, and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (percent)[1] Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Florida													
All industries	39,183	164,000	2,740,468	333,984	440,228	−10,773	3.5	10.3	2.8	4.7	4.4	5.0	4.9
All nonfarm industries	36,509	155,417	2,550,904	313,324	419,282	14,585	3.6	10.9	2.8	4.8	4.5	5.1	5.2
Agriculture, forestry, and fishing	3,538	10,590	276,814	23,909	36,718	−14,717	12.6	13.8	13.7	16.9	16.4	21.2	16.4
Farms	2,654	8,583	189,562	20,660	20,964	−25,356	14.1	15.8	17.0	19.1	20.4	26.1	16.8
Other	882	2,007	87,252	3,249	15,754	10,641	27.2	26.9	23.1	23.8	27.0	36.5	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	2,968	8,945	499,884	10,813	55,117	28,572	14.3	13.7	7.9	13.2	15.3	13.4	13.8
Manufacturing	782	1,887	79,612	2,184	26,513	−15,112	20.3	29.0	23.9	21.9	21.0	(*)	11.9
Transportation, communication, electric, gas, and sanitary services	456	1,280	58,714	6,371	8,081	2,237	37.2	30.8	22.5	27.6	33.0	31.3	(*)
Wholesale and retail trade	7,280	15,811	883,515	11,735	83,703	54,284	9.2	9.1	5.2	11.8	9.0	9.8	20.4
Wholesale trade	619	1,359	206,694	1,508	7,312	12,170	29.8	29.0	10.3	30.8	23.0	27.5	43.2
Retail trade	6,661	14,216	556,621	10,227	56,391	42,114	9.6	9.6	7.6	12.8	9.8	9.9	22.4
Food stores	827	1,811	101,740	1,053	5,596	5,859	27.6	28.0	21.6	31.5	30.0	31.5	(*)
Automotive dealers and service stations	1,050	2,119	170,462	1,629	6,414	11,549	22.8	22.6	15.9	36.1	17.0	21.3	(*)
Other retail trade	4,784	10,286	284,419	7,545	44,381	24,706	11.5	11.4	9.3	14.5	11.6	11.9	25.6
Finance, insurance, and real estate	16,257	102,491	987,998	200,154	40,142	−258,718	4.9	16.1	3.6	4.0	5.8	6.3	4.4
Finance	4,719	31,554	69,722	2,120	4,085	−30,059	9.7	9.0	9.5	19.4	10.7	10.9	10.7
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Real estate	11,531	70,916	915,699	196,971	35,548	−229,992	5.7	23.0	3.8	4.1	6.2	7.6	4.9
Operators and lessors of buildings	6,247	42,307	557,151	188,888	24,788	−171,859	6.4	5.7	4.2	4.2	7.1	9.2	6.4
Other real estate	2,284	28,609	318,548	8,083	10,760	−56,133	13.2	57.4	7.7	17.0	12.5	13.8	6.3
Services	7,707	23,800	888,049	78,028	206,084	212,378	8.5	8.8	8.1	16.3	8.8	8.5	16.8
Medical and health services	743	2,435	137,112	1,862	25,821	66,862	27.2	32.1	17.8	22.6	18.0	19.5	(*)
Offices of physicians	253	1,523	100,995	909	17,858	57,885	37.3	48.9	21.9	29.2	20.4	21.7	—
Other medical services	390	912	36,118	954	8,163	8,117	38.4	34.6	27.7	34.4	36.7	40.4	(*)
Legal services	1,232	3,751	264,323	5,330	58,087	133,266	20.4	17.3	13.1	18.7	13.0	14.0	(*)
Other services	5,732	17,414	566,613	70,835	124,178	12,250	10.0	10.4	7.4	17.9	8.9	11.4	16.9
Georgia													
All industries	21,593	88,841	2,478,940	183,830	287,028	51,771	4.8	5.5	4.4	9.4	5.8	6.8	9.7
All nonfarm industries	19,511	83,958	2,181,500	159,282	268,225	22,942	4.8	5.8	3.7	9.5	5.9	6.0	10.1
Agriculture, forestry, and fishing	2,544	5,939	338,591	28,226	24,222	31,478	14.8	16.1	20.7	25.8	25.3	22.8	23.7
Farms	2,082	4,885	297,440	24,547	18,804	28,829	16.0	16.5	22.7	28.9	27.0	35.2	24.8
Other	462	1,054	39,151	3,679	(*)	2,649	35.2	36.8	41.6	46.4	(*)	51.6	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Construction	1,918	4,209	196,216	6,350	34,600	15,899	17.0	17.4	15.3	24.9	24.7	21.7	29.8
Manufacturing	1,020	2,246	126,306	3,118	22,981	9,162	23.4	23.1	15.8	38.1	17.8	20.9	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	4,512	9,868	802,889	9,958	51,755	44,530	10.5	10.4	6.7	14.6	8.6	10.5	23.8
Wholesale trade	392	936	239,272	1,930	11,421	11,949	29.9	27.2	11.2	24.1	15.3	19.1	(*)
Retail trade	4,115	8,730	562,897	7,028	40,334	32,581	11.1	11.1	8.3	17.4	10.2	12.4	26.5
Food stores	611	1,784	135,528	1,188	7,377	5,529	24.8	25.7	16.4	20.4	19.3	19.0	(*)
Automotive dealers and service stations	868	1,846	185,537	1,089	10,392	12,594	22.3	22.0	14.8	19.5	18.1	20.6	40.2
Other retail trade	2,436	5,100	241,832	4,751	22,565	13,458	14.9	14.8	12.7	24.6	14.9	20.1	29.1
Finance, insurance, and real estate	7,955	55,826	457,573	109,766	31,846	−207,915	6.8	8.1	5.9	13.8	14.8	11.4	11.8
Finance	2,532	28,367	41,009	588	(*)	−3,626	12.4	13.8	14.9	37.5	(*)	15.1	26.0
Insurance agents, brokers, and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Real estate	5,261	27,007	394,477	109,075	29,576	−211,904	8.3	8.1	6.0	12.9	15.7	14.4	13.0
Operators and lessors of buildings	4,030	19,388	299,709	106,147	17,612	−180,441	9.7	9.4	6.4	14.3	9.6	16.6	15.6
Other real estate	1,231	7,619	94,768	2,928	11,964	−31,463	16.3	16.1	14.8	22.0	37.2	28.1	10.2
Services	3,350	10,045	522,197	25,556	117,981	156,258	12.3	11.4	5.9	11.0	6.5	8.8	16.3
Medical and health services	425	1,373	101,532	1,844	19,360	49,969	31.3	31.8	16.1	31.9	16.9	18.5	(*)
Offices of physicians	331	1,135	80,892	985	12,337	47,389	35.1	36.5	17.9	36.4	15.8	19.9	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	435	2,221	182,296	3,002	39,113	99,613	32.5	25.5	14.1	16.4	13.5	15.6	(*)
Other services	2,490	6,451	238,369	20,710	59,499	6,676	14.6	13.9	8.9	12.8	12.7	15.0	16.6
Hawaii													
All industries	4,768	37,710	730,999	34,011	78,386	35,820	10.8	13.3	4.5	8.8	6.8	9.6	21.9
All nonfarm industries	4,690	37,554	725,833	33,925	77,199	34,890	10.8	13.4	4.4	8.8	6.8	9.6	21.9
Agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Mining	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	—	(*)	—
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	738	1,748	200,135	1,646	13,744	15,729	29.1	30.4	8.0	16.4	15.5	22.9	(*)
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Retail trade	716	1,694	59,642	599	6,924	8,966	30.1	31.5	25.7	45.5	29.8	39.3	(*)
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other retail trade	602	1,452	39,029	473	4,569	5,659	33.5	35.3	30.2	56.7	32.4	(*)	(*)
Finance, insurance, and real estate	3,121	31,390	253,654	15,577	3,913	−32,076	12.7	14.2	7.7	10.7	9.9	18.2	23.7
Finance	1,369	20,453	11,777	(*)	(*)	−10,145	20.3	20.3	18.6	(*)	(*)	22.2	38.7
Insurance agents, brokers, and service	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	1,752	10,937	241,877	19,477	3,718	−22,831	16.3	14.2	8.1	10.7	10.3	22.0	28.9
Operators and lessors of buildings	1,246	6,904	62,644	16,898	2,140	−20,653	20.9	18.2	10.2	11.1	12.4	28.3	14.9
Other real estate	506	4,033	179,233	576	1,575	−2,178	25.1	22.7	10.3	14.1	17.4	24.6	49.2
Services	461	3,467	131,996	12,053	38,559	31,012	37.1	65.2	12.2	8.2	9.8	19.1	7.2
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other services	419	3,189	95,409	11,474	29,566	14,230	41.1	71.2	12.0	8.5	8.8	20.6	7.2

[1] Footnotes at end of table.

Table 2.5—Partnerships, Receipts, and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (percent)[1] Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Idaho													
All industries	5,239	13,201	779,872	40,732	66,366	126,574	10.0	10.9	7.9	17.5	10.7	13.5	21.0
All nonfarm industries	3,557	6,376	570,672	17,981	54,506	81,291	11.9	13.4	7.4	14.1	12.0	10.3	18.6
Agriculture, forestry, and fishing	1,701	3,682	206,905	22,749	11,859	48,090	18.2	16.2	21.2	28.4	23.3	30.8	46.8
Farms	1,682	3,625	206,600	22,741	11,856	47,233	18.3	18.4	21.2	28.4	23.4	31.2	46.8
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Construction	284	610	197,736	679	14,497	35,565	40.4	38.2	8.9	37.3	17.7	12.0	4.5
Manufacturing	98	223	48,713	(*)	(*)	314	66.3	58.3	28.1	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Wholesale and retail trade	769	2,010	171,455	2,631	11,000	10,845	25.0	23.6	15.4	32.7	23.9	26.5	(*)
Wholesale trade	174	362	82,906	1,045	5,641	4,369	51.4	49.8	23.0	37.8	41.6	42.7	(*)
Retail trade	595	1,648	88,549	1,786	5,359	6,456	28.7	26.6	20.5	46.1	20.4	33.5	(*)
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other retail trade	489	1,434	57,120	1,549	3,620	5,310	32.1	29.2	27.1	52.0	25.8	39.2	(*)
Finance, insurance, and real estate	1,295	4,007	41,371	6,401	1,363	471	19.6	25.3	21.5	21.7	35.5	22.1	25.9
Finance	249	1,353	3,391	(*)	(*)	1,801	46.1	58.0	26.2	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	1,046	2,654	37,980	8,347	1,196	−1,330	21.6	19.8	23.4	21.9	40.7	32.6	29.8
Operators and lessors of buildings	877	2,207	25,676	6,936	(*)	−1,278	24.0	22.3	25.3	24.3	(*)	36.4	35.0
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	1,054	2,374	96,626	3,101	16,568	26,760	22.9	21.6	21.7	37.7	25.3	24.1	(*)
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other services	823	1,803	71,465	2,635	12,220	16,865	26.1	25.5	26.6	43.3	26.6	31.1	(*)
Illinois													
All industries	61,836	263,603	8,411,757	578,797	1,056,683	556,769	2.6	3.3	2.2	2.4	2.6	3.3	3.6
All nonfarm industries	56,125	246,133	7,661,120	542,025	1,037,627	406,929	2.9	3.4	1.8	2.3	2.6	2.9	3.6
Agriculture, forestry, and fishing	6,095	16,525	574,366	37,923	21,946	154,926	10.4	11.7	20.2	15.4	24.0	17.1	33.3
Farms	5,711	15,670	550,532	36,772	18,856	151,860	10.7	12.2	20.9	15.7	26.7	17.4	33.7
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	520	4,243	66,446	4,203	10,611	12,508	34.1	58.1	15.4	34.3	26.1	15.8	(*)
Construction	2,410	5,605	715,956	11,524	97,167	32,424	14.7	14.0	6.1	18.6	11.5	9.9	18.0
Manufacturing	1,938	5,565	578,213	21,437	90,756	71,607	17.3	13.4	6.1	4.7	10.0	8.2	(*)
Transportation, communication, electric, gas, and sanitary services	641	2,156	145,610	18,207	32,216	4,516	25.5	21.9	17.2	18.6	25.8	24.4	20.5
Wholesale and retail trade	11,516	26,600	7,777,046	26,238	198,166	186,612	6.7	6.7	3.6	7.2	5.6	5.5	21.2
Wholesale trade	2,160	5,304	1,229,718	9,286	57,999	69,690	14.7	14.7	4.8	8.1	9.7	6.2	(*)
Retail trade	9,356	21,296	547,332	16,952	140,169	116,922	7.5	7.5	5.2	10.2	6.9	7.5	21.7
Food stores	738	1,697	251,387	1,564	19,774	12,766	24.0	25.6	13.6	16.4	19.1	23.9	(*)
Automotive dealers and service stations	1,963	3,531	445,616	2,612	28,081	31,926	15.7	15.3	10.2	19.9	12.6	14.3	34.3
Other retail trade	6,955	16,068	850,329	12,776	92,314	74,430	9.1	9.0	6.9	13.0	8.9	9.4	26.3
Finance, insurance, and real estate	28,375	170,337	1,725,357	353,456	103,690	−319,363	4.1	4.4	2.6	2.6	5.7	5.4	4.1
Finance	7,074	70,173	238,078	3,715	21,947	−62,211	9.0	9.0	6.0	26.3	5.2	6.5	12.1
Insurance agents, brokers, and service	648	1,795	42,248	344	5,097	14,320	31.4	36.5	27.6	42.6	30.6	32.8	(*)
Real estate	20,653	98,369	1,445,031	349,399	76,846	−271,472	4.7	4.2	2.9	2.6	7.4	7.0	3.1
Operators and lessors of buildings	17,179	84,934	1,229,727	336,750	64,101	−246,871	5.1	4.5	3.0	2.7	7.9	7.1	3.3
Other real estate	3,474	13,465	215,304	12,649	12,745	−24,601	12.3	12.2	9.0	14.3	20.2	17.9	8.8
Services	9,838	32,025	1,794,574	105,441	497,806	410,757	7.5	7.4	4.1	6.6	3.6	5.3	5.6
Medical and health services	797	2,741	222,825	4,360	59,085	71,830	24.0	19.0	20.8	25.1	18.3	18.8	43.7
Offices of physicians	353	1,205	147,812	1,576	30,149	60,684	30.2	24.7	29.2	53.9	28.5	20.1	(*)
Other medical services	444	1,536	75,013	2,784	28,936	11,146	36.2	27.8	24.1	26.0	23.3	50.4	48.2
Legal services	1,488	5,483	471,233	5,682	109,341	227,106	18.2	14.1	7.6	7.5	7.2	7.8	(*)
Other services	7,551	23,812	1,100,516	95,399	329,380	111,816	8.7	9.1	4.3	7.4	3.7	7.2	10.2
Indiana													
All industries	15,423	71,340	2,203,950	116,964	236,898	206,793	5.4	6.5	4.0	5.7	7.3	6.6	10.7
All nonfarm industries	17,560	68,984	2,053,697	109,594	236,364	175,661	5.6	6.0	4.1	5.9	7.3	6.6	10.9
Agriculture, forestry, and fishing	2,200	5,253	156,471	6,267	8,617	41,984	17.3	17.6	20.6	19.4	36.4	27.1	44.3
Farms	1,863	4,356	110,053	7,370	3,534	31,132	18.9	19.1	21.6	21.4	40.8	30.0	47.6
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,562	3,462	169,285	3,084	36,607	25,443	20.2	20.3	10.7	23.2	17.2	21.0	(*)
Manufacturing	902	2,203	127,616	3,067	27,157	22,591	26.2	26.4	19.1	28.8	27.9	25.4	(*)
Transportation, communication, electric, gas, and sanitary services	627	1,506	53,893	4,247	12,643	730	32.4	32.7	27.9	32.9	42.5	49.0	(*)
Wholesale and retail trade	3,999	6,466	997,709	6,252	69,051	53,905	11.6	11.3	6.3	13.2	12.9	8.8	(*)
Wholesale trade	555	1,218	392,252	1,717	12,801	15,873	28.7	26.3	7.7	14.7	11.7	13.4	(*)
Retail trade	3,436	7,230	603,466	6,635	56,138	37,837	12.7	12.5	9.2	15.7	15.7	11.1	(*)
Food stores	269	550	75,774	410	4,006	3,740	39.7	38.9	21.8	26.5	25.7	22.1	—
Automotive dealers and service stations	922	1,953	189,690	1,241	10,645	8,829	23.7	23.9	16.3	23.7	18.2	20.7	(*)
Other retail trade	2,245	4,727	338,002	4,984	41,487	25,268	16.1	15.8	12.8	20.9	20.6	14.6	38.3
Finance, insurance, and real estate	6,845	39,767	303,108	74,085	15,321	−70,276	8.8	13.9	8.4	7.6	23.4	13.4	12.0
Finance	1,417	21,814	23,935	(*)	(*)	−6,862	20.4	23.9	18.5	(*)	(*)	24.8	43.9
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Real estate	5,334	17,743	267,809	73,361	11,438	−67,156	9.8	9.4	6.8	7.6	27.9	17.3	10.4
Operators and lessors of buildings	4,051	14,193	223,453	72,398	6,406	−72,667	11.0	10.2	6.6	7.7	9.6	16.8	11.1
Other real estate	1,283	3,550	44,356	963	(*)	5,511	21.8	23.1	24.0	31.0	(*)	34.6	21.5
Services	3,223	10,512	351,920	14,467	66,344	133,162	13.6	16.9	10.6	17.6	13.0	12.4	26.6
Medical and health services	227	892	62,513	804	17,152	47,608	34.7	26.9	19.5	33.3	21.9	20.2	—
Offices of physicians	139	548	78,868	443	14,140	44,186	21.1	20.5	20.6	30.6	20.9	21.1	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	482	1,707	116,832	1,200	19,027	67,676	30.5	22.4	20.3	25.2	21.0	19.9	(*)
Other services	2,514	7,913	142,575	12,483	30,165	17,878	16.1	21.9	17.0	20.2	22.4	19.4	29.9

[1] See footnotes at end of table.

Table 2.5—Partnerships, Receipts, and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (percent)[1] Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Iowa													
All industries	18,561	69,151	2,267,161	72,226	165,769	377,479	5.8	18.4	4.6	8.4	7.8	7.6	21.4
All nonfarm industries	12,662	55,933	1,706,043	46,541	158,782	258,466	6.9	22.2	4.5	8.9	8.0	8.1	11.7
Agriculture, forestry, and fishing	6,256	14,042	608,314	27,284	6,650	129,063	10.7	11.0	11.8	17.1	23.1	16.3	41.0
Farms	5,899	13,218	581,118	25,687	7,007	119,013	11.1	11.4	12.3	17.4	27.2	17.1	41.7
Other	357	824	27,196	(*)	(*)	10,050	43.3	43.1	36.6	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Construction	1,189	2,478	134,540	3,169	30,262	18,015	24.1	24.1	20.8	29.4	26.6	30.9	(*)
Manufacturing	347	773	106,223	1,496	18,760	8,932	44.0	39.5	17.8	19.6	21.0	25.3	—
Transportation, communication, electric, gas, and sanitary services	497	1,071	72,542	3,224	4,568	6,268	37.9	38.6	23.7	38.0	36.0	(*)	(*)
Wholesale and retail trade	2,956	9,611	956,477	7,624	48,034	70,594	13.5	16.7	5.8	13.1	8.4	8.6	33.9
Wholesale trade	530	3,779	547,240	3,944	17,738	38,828	21.4	30.1	6.7	21.5	12.0	9.7	(*)
Retail trade	2,351	5,878	409,394	3,759	30,296	30,863	16.0	19.7	10.5	14.0	13.4	15.2	37.5
Food stores	91	227	70,162	541	4,362	2,464	26.1	24.1	17.1	19.0	15.6	23.5	(*)
Automotive dealers and service stations	575	1,176	124,290	1,002	4,764	7,490	30.4	29.8	17.6	25.1	20.0	24.8	(*)
Other retail trade	1,685	4,475	214,942	2,216	21,170	20,909	19.8	24.7	16.3	20.5	18.7	20.4	(*)
Finance, insurance, and real estate	5,050	33,133	135,263	21,457	4,136	33,713	11.1	34.3	12.9	14.7	40.6	17.7	15.7
Finance	931	19,566	17,836	(*)	(*)	11,648	26.0	52.0	27.0	(*)	(*)	31.0	2.7
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Real estate	4,083	13,495	107,657	20,632	2,890	20,543	12.4	13.6	15.0	14.9	52.8	22.7	18.8
Operators and lessors of buildings	2,061	7,984	71,016	19,190	2,440	2,320	16.3	18.3	18.0	15.8	61.7	33.4	18.6
Other real estate	2,022	5,511	36,641	1,442	(*)	18,223	18.8	20.4	27.3	32.3	54.3	30.3	(*)
Services	2,240	7,795	260,721	7,705	50,945	108,064	16.7	23.5	12.9	19.5	15.3	18.4	30.5
Medical and health services	428	1,140	83,439	587	14,270	47,584	36.0	31.1	27.5	42.1	27.0	30.3	—
Offices of physicians	232	664	54,154	542	8,678	32,190	47.3	42.2	35.2	44.9	31.4	39.3	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	211	827	41,770	419	8,408	24,851	51.7	38.0	31.7	40.4	32.5	33.5	—
Other services	1,601	5,828	135,512	6,699	28,267	35,629	20.3	30.5	15.1	21.9	21.9	20.[illegible]	30.8
Kansas													
All industries	12,762	54,956	1,623,029	63,310	137,154	167,393	6.3	17.1	6.2	8.6	8.0	9.5	13.2
All nonfarm industries	10,024	46,391	1,246,947	38,660	126,544	151,630	7.1	19.3	5.6	8.1	8.6	9.8	14.0
Agriculture, forestry, and fishing	3,131	7,413	409,308	26,306	12,746	19,195	13.1	13.1	17.9	17.3	19.4	24.4	23.3
Farms	2,738	6,567	376,082	24,450	10,610	15,763	14.0	14.1	19.2	18.3	21.8	26.1	23.4
Other	393	846	(*)	1,856	(*)	3,432	37.8	36.0	(*)	43.6	(*)	(*)	(*)
Mining	456	8,426	75,299	3,090	(*)	16,605	33.5	57.7	20.6	25.1	(*)	35.6	(*)
Construction	653	1,516	102,324	2,219	15,733	10,470	28.5	27.3	19.1	31.0	22.6	24.5	56.0
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Wholesale and retail trade	2,397	5,496	606,706	4,367	36,184	33,061	14.5	14.7	8.3	14.3	14.1	15.7	33.8
Wholesale trade	224	489	302,246	1,220	7,035	13,959	33.2	31.0	8.2	13.5	12.6	20.3	46.6
Retail trade	2,173	5,007	306,460	3,147	29,149	19,122	15.5	15.8	14.3	18.7	17.1	22.3	36.8
Food stores	115	251	44,161	271	[illegible]	1,613	60.5	57.2	29.3	29.5	29.5	29.9	(*)
Automotive dealers and service stations	285	679	67,325	371	2,579	3,500	39.9	39.8	24.8	26.8	29.8	27.7	—
Other retail trade	1,773	4,077	194,974	2,505	23,261	14,009	17.5	17.8	19.7	22.4	20.7	28.0	37.9
Finance, insurance, and real estate	3,574	25,423	106,444	16,994	4,450	−671	11.6	30.9	10.4	13.9	28.2	21.9	17.9
Finance	784	15,213	8,053	(*)	(*)	3,737	25.4	49.7	36.3	(*)	(*)	44.8	34.9
Insurance agents, brokers, and service	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	—
Real estate	2,662	9,954	93,211	16,751	4,207	−7,610	13.6	15.4	10.8	14.0	29.5	24.9	19.4
Operators and lessors of buildings	1,688	7,056	50,989	16,140	2,061	−10,152	16.6	19.1	14.4	14.5	20.3	32.3	19.4
Other real estate	974	2,898	42,222	611	2,146	2,542	23.6	25.8	16.5	38.3	54.8	36.3	49.3
Services	2,365	6,266	272,632	7,694	63,957	84,915	15.0	14.4	13.0	17.2	13.6	17.1	34.0
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	490	1,441	56,541	495	8,516	30,902	33.5	32.5	32.3	38.0	33.6	33.5	—
Other services	1,748	4,541	189,170	6,684	49,980	41,565	17.6	16.6	15.2	19.3	15.9	22.2	34.0
Kentucky													
All industries	16,780	46,390	1,915,335	76,374	173,167	302,514	5.6	7.4	4.5	6.3	7.2	6.5	6.4
All nonfarm industries	13,484	38,630	1,838,024	69,190	166,270	291,447	6.4	8.4	4.6	6.5	7.4	6.6	6.1
Agriculture, forestry, and fishing	3,544	6,275	91,713	7,444	6,130	16,100	13.7	14.0	19.2	24.2	23.5	26.9	36.0
Farms	3,296	[illegible]	77,311	7,184	4,897	11,067	14.2	14.6	21.4	25.0	26.9	34.8	38.0
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	240	1,649	305,616	9,891	15,513	87,900	32.5	72.8	9.6	14.5	14.5	9.5	(*)
Construction	1,063	2,430	134,206	5,197	17,663	10,404	24.2	24.6	16.9	30.5	20.1	26.4	1.5
Manufacturing	626	1,362	90,179	3,732	16,462	11,078	31.8	31.6	29.2	44.7	32.5	44.7	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	4,155	9,607	867,897	7,366	61,211	65,838	10.9	10.9	6.8	9.9	9.0	8.8	38.8
Wholesale trade	715	1,971	261,651	2,201	17,277	25,372	25.1	25.4	13.3	19.9	19.1	16.5	(*)
Retail trade	3,440	7,636	606,246	5,165	43,934	40,466	12.1	12.[illegible]	7.9	11.4	1[illegible].2	10.2	40.1
Food stores	642	1,386	113,694	681	5,392	5,161	29.[illegible]	29.2	18.5	27.7	23.5	19.6	—
Automotive dealers and services stations	612	1,273	156,636	464	5,647	6,893	26.7	25.9	15.6	16.7	15.7	17.7	(*)
Other retail trade	2,186	4,977	335,916	4,020	32,895	28,412	15.3	15.2	10.5	13.7	12.7	13.3	(*)
Finance, insurance, and real estate	3,686	15,058	129,647	22,156	4,271	9,628	12.3	16.9	12.8	13.2	27.4	26.6	15.1
Finance	586	5,170	1[illegible],321	(*)	(*)	6,426	30.9	40.4	44.2	(*)	(*)	50.1	(*)
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Real estate	2,985	9,041	96,367	21,874	2,586	−9,526	14.1	14.5	13.2	13.4	21.5	28.8	15.7
Operators and lessors of buildings	2,307	7,191	63,234	20,908	[illegible]	−11,623	15.9	15.4	12.9	13.9	20.6	26.9	15.9
Other real estate	678	1,850	33,133	966	(*)	2,097	30.4	37.6	29.4	36.3	(*)	(*)	45.2
Services	3,004	7,334	270,113	17,155	46,479	98,964	14.2	14.3	12.6	7.2	17.8	14.8	13.1
Medical and health services	179	607	56,712	871	12,139	[illegible]	40.8	37.2	25.[illegible]	60.4	43.5	22.3	—
Offices of physicians	93	364	41,751	323	5,859	27,518	25.6	24.7	23.0	42.0	21.2	24.9	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	522	1,679	[illegible]	1,367	14,873	47,813	33.3	36.8	27.[illegible]	29.2	32.0	26.5	—
Other services	[illegible]	5,048	[illegible]	14,917	13,467	[illegible]	16.[illegible]	16.3	16.8	[illegible]	22.1	24.7	13.1

[1] [illegible]

Table 2.5—Partnerships, Receipts, and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (percent)[1] Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Louisiana													
All industries	12,294	53,990	2,087,315	102,480	242,082	191,652	8.5	12.0	4.5	5.5	10.2	7.3	20.1
All nonfarm industries	10,910	49,782	1,912,997	92,772	228,808	134,109	6.8	12.9	4.7	5.8	10.7	7.7	21.5
Agriculture, forestry, and fishing	1,613	4,809	186,699	11,199	14,773	60,653	18.8	20.7	16.4	18.4	25.5	19.8	28.5
Farms	1,384	4,208	154,318	9,688	13,474	57,543	20.0	22.3	17.6	19.3	27.0	20.6	29.7
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	746	14,344	127,105	8,357	5,404	−48,253	25.8	31.0	17.3	22.5	27.4	26.5	45.1
Construction	661	1,420	121,122	2,114	29,143	7,690	30.2	30.2	19.7	26.1	33.1	28.7	59.3
Manufacturing	336	1,068	299,670	13,005	37,440	27,210	37.2	32.4	5.4	3.2	7.3	10.4	61.7
Transportation, communication, electric, gas, and sanitary services	340	851	(*)	(*)	(*)	7,843	42.1	35.7	(*)	(*)	(*)	53.1	(*)
Wholesale and retail trade	2,611	5,653	663,572	5,362	41,265	42,794	14.5	13.9	7.1	13.8	22.0	10.3	57.2
Wholesale trade	328	764	296,633	1,504	6,846	19,628	37.1	32.9	7.2	18.5	15.2	9.3	20.7
Retail trade	2,283	4,889	366,939	3,858	34,419	23,166	15.8	15.3	11.4	17.9	26.3	16.8	(*)
Food stores	563	1,152	93,179	929	4,110	4,743	33.1	32.4	20.8	26.2	20.4	35.5	(*)
Automotive dealers and service stations	304	689	72,333	565	3,505	3,004	40.6	42.5	26.7	39.1	31.8	25.7	(*)
Other retail trade	1,416	3,048	201,427	2,364	26,804	15,419	20.0	18.9	15.7	25.7	33.4	21.5	(*)
Finance, insurance, and real estate	3,700	18,262	186,888	43,285	7,305	−40,800	11.2	23.9	9.5	9.4	14.0	21.1	15.6
Finance	547	8,506	20,477	1,728	1,123	−9,508	29.9	49.9	25.2	44.7	37.7	30.2	(*)
Insurance agents, brokers, and service	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	—
Real estate	3,146	9,742	164,428	41,537	6,031	−31,549	12.1	10.8	10.3	9.6	15.1	27.4	10.6
Operators and lessors of buildings	2,337	7,478	122,341	40,272	5,057	−33,476	13.5	12.0	10.4	9.8	15.7	20.2	10.5
Other real estate	809	2,264	42,087	1,265	(*)	1,927	26.6	24.7	27.8	35.3	(*)	(*)	32.6
Services	2,287	7,583	458,913	18,030	104,855	134,515	15.3	18.3	13.9	15.2	19.4	13.2	17.2
Medical and health services	311	1,401	120,733	1,137	24,231	56,116	33.5	41.9	17.8	29.9	16.3	22.8	—
Offices of physicians	219	749	95,654	706	18,138	49,411	34.7	23.1	18.4	37.5	13.7	24.4	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	505	1,690	143,692	1,969	24,606	62,778	31.6	22.4	15.6	26.4	20.4	19.5	(*)
Other services	1,471	4,492	194,488	12,924	55,818	15,621	19.9	22.7	28.6	18.4	34.6	29.1	17.3
Maine													
All industries	2,926	11,865	256,875	9,752	33,289	22,986	16.0	19.2	12.4	16.5	17.3	16.6	17.3
All nonfarm industries	2,644	11,207	244,790	8,828	32,753	21,321	16.7	20.0	12.6	15.4	17.5	17.2	17.3
Agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	—	—	—	—	—	—	—	—	—	—	—	—	—
Wholesale and retail trade	711	1,524	105,007	1,490	6,082	3,841	31.4	32.1	21.3	44.4	24.9	30.8	53.1
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	591	1,284	84,269	1,431	5,719	3,774	34.9	35.7	26.5	46.9	26.7	33.9	(*)
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other retail trade	270	542	36,123	567	4,186	531	48.7	48.2	26.1	42.2	32.1	(*)	(*)
Finance, insurance, and real estate	625	4,989	22,262	4,149	(*)	887	33.3	21.0	17.7	21.6	(*)	19.3	28.8
Finance	208	3,740	4,002	(*)	(*)	1,917	61.3	24.6	14.2	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	417	1,249	18,260	4,147	(*)	−1,030	39.5	38.5	21.7	21.6	(*)	24.6	(*)
Operators and lessors of buildings	322	868	18,166	4,099	(*)	−127	42.4	35.4	21.8	21.9	(*)	25.4	(*)
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Services	956	3,956	58,544	1,654	15,272	13,939	29.2	51.2	26.4	33.1	35.0	28.6	17.7
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Offices of physicians	—	—	—	—	—	—	—	—	—	—	—	—	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other services	615	3,556	35,974	1,318	(*)	2,644	32.4	56.9	36.3	40.6	(*)	40.7	17.7
Maryland													
All industries	20,498	98,063	2,824,187	252,849	344,186	213,069	4.9	7.9	3.5	4.0	4.9	6.0	6.6
All nonfarm industries	19,779	96,160	2,727,916	245,702	338,221	181,548	4.9	8.0	3.3	3.9	4.9	5.6	6.6
Agriculture, forestry, and fishing	988	2,659	109,352	7,834	6,576	32,947	26.3	24.9	39.6	40.9	50.0	(*)	37.5
Farms	719	1,903	96,271	7,147	5,965	31,523	31.2	30.1	44.3	43.5	54.6	(*)	(*)
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,180	2,788	157,520	4,436	27,871	−2,969	22.8	23.4	12.5	26.9	12.8	20.6	20.2
Manufacturing	374	1,115	82,403	1,360	11,800	7,060	40.0	48.4	22.1	26.2	24.9	32.5	38.3
Transportation, communication, electric, gas, and sanitary services	341	858	31,396	2,235	(*)	9,703	43.4	38.3	36.3	52.2	(*)	59.8	(*)
Wholesale and retail trade	2,902	6,839	564,575	4,897	43,605	40,541	13.8	14.1	8.6	16.2	11.0	11.9	38.6
Wholesale trade	436	1,054	182,819	762	12,451	13,341	34.4	32.8	13.4	24.5	17.1	19.5	(*)
Retail trade	2,466	5,785	381,756	4,135	31,154	27,200	15.1	15.5	10.9	18.5	13.6	14.9	42.6
Food stores	360	729	80,602	499	3,803	3,476	40.8	40.3	25.9	34.9	27.9	33.5	(*)
Automotive dealers and service stations	310	690	86,681	588	8,367	4,420	34.3	32.0	21.8	30.6	37.1	27.5	(*)
Other retail trade	1,796	4,366	214,473	3,048	20,984	19,304	18.1	18.8	14.3	24.3	15.5	19.1	(*)
Finance, insurance, and real estate	10,764	70,847	1,076,807	191,647	55,307	−130,948	8.3	10.6	4.2	3.9	6.2	8.5	7.1
Finance	2,667	29,391	35,437	1,096	(*)	−40,766	14.1	24.2	17.8	56.4	(*)	27.8	26.0
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Real estate	8,002	40,579	1,023,039	190,192	52,072	−94,938	7.0	5.8	4.3	3.9	6.3	8.8	5.2
Operators and lessors of buildings	6,877	35,664	913,600	189,277	50,441	−73,934	7.6	6.2	4.5	3.9	6.4	9.3	5.6
Other real estate	1,125	4,915	109,439	915	1,831	−21,004	18.0	17.5	13.2	22.1	40.8	25.1	14.8
Services	3,933	12,899	784,169	39,764	191,809	256,166	11.8	9.8	6.8	15.2	7.7	8.2	27.1
Medical and health services	390	1,046	78,019	872	18,526	32,759	33.3	26.6	21.4	34.5	29.7	21.2	(*)
Offices of physicians	106	362	38,956	219	5,989	21,951	24.3	26.6	27.1	34.8	34.9	26.6	(*)
Other medical services	284	684	41,063	653	12,537	10,808	45.8	38.9	33.3	45.6	41.5	35.1	(*)
Legal services	885	3,585	374,077	4,502	88,857	204,881	22.3	14.4	10.0	14.6	10.3	10.5	(*)
Other services	2,658	8,267	332,073	34,390	84,426	18,526	15.1	13.6	10.2	17.6	12.4	14.1	27.9

Footnotes at end of table

Table 2.5—Partnerships, Receipts, and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (percent)[1] Number of— Partnerships	Coefficient of variation Number of— Partners	Coefficient of variation Business receipts[2]	Coefficient of variation Depreciation	Coefficient of variation Payroll	Coefficient of variation Net profit	Coefficient of variation Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Massachusetts													
All industries	**16,726**	**101,462**	**2,673,676**	**171,550**	**296,765**	**119,697**	**5 5**	**14.5**	**3.1**	**4 5**	**5.3**	**6 9**	**4.7**
All nonfarm industries	**16,506**	**100,663**	**2,641,235**	**170,476**	**293,860**	**120,639**	**5.5**	**14.6**	**3.0**	**4 5**	**5.3**	**7 0**	**4.7**
Agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	**602**	**1,723**	**393,973**	**4,906**	**49,035**	**35,740**	**27 0**	**26.8**	**5 5**	**9 2**	**6 7**	**7.6**	**10.3**
Manufacturing	**597**	**1,446**	**114,366**	**1,775**	**14,053**	**3,992**	**32 0**	**34.2**	**12.3**	**32.7**	**26 4**	**26 6**	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**2,971**	**6,257**	**567,556**	**4,179**	**27,674**	**42,626**	**13.7**	**13.4**	**6 6**	**16.8**	**13.1**	**12.5**	**52.7**
Wholesale trade	394	894	208,844	638	5,056	12,917	36 4	33 1	10 7	37 7	24 6	22 4	(*)
Retail trade	2,577	5 363	378 712	3 541	22,618	29 909	14 8	14 6	11 9	18 5	15 1	15 0	52 9
Food stores	404	862	95,505	718	5,465	5 937	35 7	34 1	23 2	44 7	33 6	34 5	(*)
Automotive dealers and service stations	605	1,237	129,056	1 124	6 121	9 771	29 3	28 8	21 9	35 9	22 6	24 7	(*)
Other retail trade	1,568	3 264	154,151	1,699	11 032	14 201	19 5	19 4	17 9	24 1	22 5	22 4	(*)
Finance, insurance, and real estate	**7,655**	**68,976**	**952,024**	**135,444**	**35,736**	**—95,357**	**7 6**	**13.7**	**3 6**	**5 2**	**9 4**	**14 2**	**5 0**
Finance	1 770	41 523	348 001	307	(*)	37 399	17 1	23 2	3 8	49 4	(*)	26,2	29 5
Insurance agents, brokers and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	5 768	26,897	566,683	134,769	15,320	—134 355	8 5	5 8	5 3	5 2	12 5	10 7	5 1
Operators and lessors of buildings	5 451	25,657	509 919	132 807	14 014	—127,783	8 8	6 0	5 5	5 3	13 3	12 4	5 4
Other real estate	317	1 240	56,764	1,962	1,306	—6,572	32 9	28 6	17 1	34 9	36 4	13 5	17 5
Services	**4,131**	**21,563**	**583,414**	**22,216**	**166,306**	**132,949**	**11 6**	**50.4**	**8 4**	**13.5**	**6 3**	**11.6**	**20.2**
Medical and health services	545	1,276	103,167	2,710	36 300	17,286	33 0	31 6	21 7	21 7	21 4	(*)	38 7
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other medical services	263	630	80,519	2 497	34 012	2,567	45 9	40 8	21 8	23 1	22 7	(*)	38 7
Legal services	535	2,223	201,897	3,279	55,591	78,269	30 2	20 4	14 9	31 4	14 1	14 6	(*)
Other services	3 051	18,064	278,350	16 227	74,415	37 394	13 9	59 2	11 5	16 9	11 3	16 1	18 1
Michigan													
All industries	**36,743**	**142,985**	**4,530,796**	**266,524**	**515,076**	**294,486**	**3 6**	**4.1**	**2 9**	**3 4**	**4 6**	**5.2**	**4.7**
All nonfarm industries	**36,592**	**138,216**	**4,302,715**	**266,340**	**490,268**	**249,977**	**3.7**	**4 3**	**2 6**	**3.3**	**4 4**	**5.1**	**4.7**
Agriculture, forestry, and fishing	**2,606**	**5,830**	**256,942**	**21,899**	**27,923**	**50,571**	**15 3**	**15 3**	**21.5**	**19 7**	**37.3**	**24 6**	**42.5**
Farms	2 151	4 769	228 081	20 184	24 788	44 509	16 9	17 0	23 9	20 9	41 8	27 8	52 7
Other	455	1 061	28,861	1 715	(*)	6 062	37 0	35 5	33 7	52 5	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	**3,101**	**6,776**	**506,443**	**10,671**	**67,556**	**47,764**	**13 6**	**13.7**	**9.2**	**15 4**	**10 6**	**13.8**	**25.6**
Manufacturing	**1,301**	**3,254**	**230,144**	**6,023**	**41,457**	**25,591**	**20.9**	**21 0**	**13.7**	**23 6**	**16 5**	**20.0**	(*)
Transportation, communication, electric, gas, and sanitary services	**379**	**979**	**72,135**	**2,211**	**12,661**	**2,040**	**37 1**	**36 4**	**14.5**	**27.9**	**36.3**	(*)	**31 4**
Wholesale and retail trade	**8,517**	**18,712**	**1,864,734**	**21,512**	**151,255**	**126,012**	**7.5**	**7 4**	**4.5**	**7.0**	**6 4**	**6 6**	**25.3**
Wholesale trade	995	2,217	485 634	4 156	26 833	35 116	20 2	18 6	7 5	11 3	10 4	14 0	(*)
Retail trade	7 375	16,201	1 374,805	17 112	124 218	90 398	8 2	8 1	5 6	8 2	7 5	7 5	27 5
Food stores	1 109	2 442	312,352	2 884	19 449	13,379	19 2	18 8	11 1	14 8	21 2	13 5	47 3
Automotive dealers and service stations	1,534	3,210	349,812	2,348	16 132	21 924	18 2	17 6	12 3	17 2	14 5	16 8	49 9
Other retail trade	4 732	10 549	712,641	11 880	88 637	55 095	10 4	10 5	7 6	10 8	9 1	9 9	35 2
Finance, insurance, and real estate	**16,187**	**67,459**	**644,947**	**195,335**	**40,646**	**—145,925**	**5 4**	**6 1**	**3.9**	**4 1**	**17.4**	**8 3**	**4 6**
Finance	5 075	39,799	72,837	8,647	6 138	—21,637	10 7	10 9	6 6	3 5	1 9	13 1	12 3
Insurance agents, brokers and service	575	1 234	36 508	346	(*)	7 740	33 7	33 8	39 0	36 0	(*)	58 6	(*)
Real estate	10 537	46 426	735 602	186,342	25 007	—132 028	6 3	6 6	3 9	4 3	8 4	8 9	5 1
Operators and lessors of buildings	9,043	39,686	644 694	182 577	20 078	—119,199	6 7	7 0	3 9	4 4	6 1	9 3	5 4
Other real estate	1 494	6 740	90 908	3 765	4 929	—12 829	18 3	19 0	15 6	21 3	36 1	28 4	17 1
Services	**6,439**	**19,067**	**721,566**	**27,367**	**170,174**	**193,465**	**9 4**	**9 9**	**7 9**	**9.7**	**6 3**	**10 9**	**21 6**
Medical and health services	649	1 489	110 118	1 948	21 445	50 670	28 2	26 8	22 8	36 4	23 6	26 9	—
Offices of physicians	324	806	65 711	955	11 190	36 346	37 2	35 9	29 8	67 8	32 0	31 0	—
Other medical services	325	683	44 407	993	10 255	14 324	42 4	40 2	35 5	32 7	34 9	53 7	
Legal services	926	3 082	187 853	2 384	36,819	96 988	23 8	21 1	16 5	21 3	16 3	17 4	(*)
Other services	4,864	14 496	423 595	23 055	111,910	45,827	11 0	12 0	9 7	11 0	10 6	13 8	22 1
Minnesota													
All industries	**19,766**	**76,935**	**2,092,489**	**137,676**	**165,289**	**173,585**	**5 4**	**7 5**	**4 6**	**6 2**	**6 7**	**7 4**	**8 3**
All nonfarm industries	**15,535**	**65,686**	**1,762,074**	**102,946**	**175,114**	**110,762**	**5 9**	**6 5**	**4.5**	**5 9**	**7 0**	**7 9**	**8 7**
Agriculture, forestry, and fishing	**4,591**	**11,769**	**360,427**	**36,256**	**14,165**	**72,392**	**12 3**	**12 6**	**16 3**	**17.2**	**20 1**	**16 8**	**27.8**
Farms	4 233	11 047	330 415	34 728	10 175	62 823	12 8	13 2	17 5	17 8	24 0	18 4	27 9
Other	358	742	(*)	(*)	(*)	9 569	42 9	41 7	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Construction	**1,276**	**2,745**	**210,160**	**4,477**	**30,102**	**13,440**	**22 6**	**22.7**	**14.0**	**16 9**	**19 0**	**25 5**	(*)
Manufacturing	**203**	**481**	**67 616**	**2,239**	**13,330**	**11,095**	**53 3**	**44 7**	**17 1**	**48 5**	**21 9**	**25 7**	—
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**3,029**	**6,669**	**600,905**	**6,739**	**50,633**	**51,435**	**13 3**	**13 2**	**7 1**	**10 0**	**11 5**	**10 6**	**52 6**
Wholesale trade	371	907	329 936	1 973	13 343	21,928	23 5	20 8	9 2	15 4	13 6	12 0	(*)
Retail trade	2 658	5 782	470 969	4 766	37 490	29 507	14 9	15 0	10 4	12 6	15 0	15 7	(*)
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	849	1 775	134 335	1 037	7 747	7 902	26 0	26 7	20 2	25 9	22 2	32 7	(*)
Other retail trade	1 682	3 753	298 693	3,494	27 713	20 759	18 9	18 9	12 8	15 1	19 0	18 8	(*)
Finance, insurance, and real estate	**7,603**	**45,366**	**266,678**	**71,665**	**10,546**	**—85,979**	**8 3**	**11.3**	**6 6**	**7 3**	**14 1**	**15 3**	**8 6**
Finance	2 745	23 386	23 598	460	(*)	—18 974	15 3	19 9	15 8	44 9	(*)	20 1	26 7
Insurance agents, brokers and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Real estate	4 625	21 204	246 540	71 324	7 201	—72 690	9 3	10 7	6 9	7 3	13 0	18 1	7 4
Operators and lessors of buildings	3 495	16 781	222 400	70 251	6 221	—74 207	10 7	11 1	7 2	7 4	10 2	20 1	7 6
Other real estate	1 130	4 423	24 140	1 073	(*)	1 517	23 5	29 5	24 1	27 3	(*)	38 9	34 5
Services	**2,663**	**7,466**	**290,001**	**12,034**	**60,373**	**106,962**	**15 3**	**13 5**	**11 7**	**16 4**	**12 9**	**14 6**	**25 7**
Medical and health services	234	778	49 331	893	10 613	22 744	46 4	32 0	22 5	35 6	25 5	25 5	—
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	492	1 626	121 655	1 705	24 804	64 989	35 3	27 0	21 1	19 7	21 1	22 1	—
Other services	1 957	5 064	119 015	9 436	24 956	19 229	18 2	17 3	16 3	20 0	20 4	25 0	25 7

[illegible]

Table 2.5—Partnerships, Receipts, and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (percent)[1] Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Mississippi													
All industries	10,026	30,808	1,266,211	72,687	122,625	97,574	7.1	7.6	5.7	6.5	8.0	5.7	15.2
All nonfarm industries	7,766	23,063	1,026,655	45,909	94,747	106,604	6.0	6.3	5.9	6.5	9.1	10.2	14.2
Agriculture, forestry, and fishing	2,260	7,966	291,270	27,615	29,615	—7,956	14.9	17.0	14.9	17.0	16.0	23.5	22.0
Farms	2,260	7,725	261,556	26,768	28,076	—9,030	15.4	17.5	16.2	17.6	16.8	24.5	22.5
Other	120	263	29,714	1,027	1,737	1,074	54.8	50.8	30.3	42.3	30.3	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	565	1,587	66,202	3,124	9,604	9,678	31.2	33.0	20.6	33.4	21.8	32.7	55.4
Manufacturing	139	365	76,729	10,393	11,403	5,928	48.9	40.5	16.1	9.9	19.1	32.7	(*)
Transportation, communication, electric, gas, and sanitary services	549	1,377	36,844	5,695	(*)	2,665	32.3	36.4	31.9	30.8	(*)	39.3	(*)
Wholesale and retail trade	2,471	5,368	569,871	4,607	28,923	28,667	13.9	13.7	6.2	15.3	10.1	16.3	36.2
Wholesale trade	583	1,257	216,380	1,043	6,359	10,295	29.1	29.3	13.0	20.7	21.5	34.9	(*)
Retail trade	1,888	4,132	353,491	3,764	22,564	18,392	15.8	15.5	10.6	18.6	11.5	16.3	42.8
Food stores	167	382	95,980	817	5,082	3,732	19.2	18.9	18.5	22.6	20.4	20.3	(*)
Automotive dealers and service stations	479	962	94,664	541	3,233	2,716	32.4	29.7	21.7	26.6	20.1	35.3	(*)
Other retail trade	1,242	2,768	163,147	2,406	14,239	12,944	20.1	19.9	15.7	27.2	16.2	22.4	38.4
Finance, insurance, and real estate	2,201	9,475	66,692	14,642	4,329	5,945	14.7	14.2	14.7	16.1	25.7	25.2	17.6
Finance	464	3,543	9,883	(*)	(*)	3,355	32.5	26.7	28.7	(*)	(*)	29.8	(*)
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	1,655	5,217	62,055	14,415	2,379	—572	16.8	16.9	17.8	16.6	23.4	36.7	19.6
Operators and lessors of buildings	1,084	3,271	34,355	13,973	1,450	—11,078	20.7	21.2	15.4	17.0	34.2	26.3	20.3
Other real estate	571	1,946	27,700	442	(*)	10,506	28.9	27.8	34.9	53.2	(*)	46.5	(*)
Services	1,643	2,975	144,710	4,681	26,500	50,215	16.3	16.4	17.7	34.0	22.8	19.3	40.6
Medical and health services	102	361	40,309	916	8,598	17,040	27.8	26.1	27.2	36.8	25.7	30.6	(*)
Offices of physicians	63	246	36,954	307	6,900	16,808	28.2	29.0	28.5	34.4	28.6	30.6	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	1,364	3,182	76,818	3,177	16,215	17,268	20.7	21.6	26.0	47.1	35.4	26.6	(*)
Missouri													
All industries	21,772	80,797	2,576,306	114,006	256,037	265,201	5.3	12.4	4.2	5.4	5.7	7.2	7.7
All nonfarm industries	16,606	79,160	2,266,756	95,152	244,705	214,825	5.9	14.1	3.8	5.5	5.4	7.5	7.6
Agriculture, forestry, and fishing	5,228	12,242	348,681	18,770	20,220	55,278	11.9	12.2	20.0	17.0	46.5	20.7	30.3
Farms	4,969	11,837	311,550	18,824	19,332	50,376	12.2	12.6	21.7	17.7	54.7	22.1	31.5
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,239	2,504	175,181	1,910	37,027	12,044	23.5	23.3	10.5	26.1	13.3	18.1	8.3
Manufacturing	452	1,264	78,036	1,422	11,603	5,112	38.5	41.7	12.4	12.8	22.0	17.8	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	4,152	9,496	1,076,233	9,602	65,742	56,507	11.7	11.4	6.1	14.0	9.9	9.5	32.5
Wholesale trade	626	1,540	453,785	3,144	12,683	17,626	25.2	24.8	8.0	31.2	13.1	12.7	(*)
Retail trade	3,527	7,956	624,548	6,458	53,059	40,881	13.1	12.8	6.8	14.2	11.8	12.4	36.4
Food stores	437	1,045	136,297	936	9,187	7,932	35.3	39.1	16.1	21.5	21.7	32.3	—
Automotive dealers and service stations	837	1,710	174,057	948	8,546	6,811	24.9	24.4	16.3	25.0	18.4	27.8	(*)
Other retail trade	2,253	5,203	314,194	4,574	35,326	24,138	16.9	16.0	12.9	19.0	16.2	15.2	(*)
Finance, insurance, and real estate	6,215	53,284	323,747	62,460	20,704	—22,966	9.4	20.5	6.5	7.3	4.6	14.6	8.3
Finance	1,693	31,016	54,680	2,512	(*)	14,190	19.8	34.5	14.5	66.3	(*)	26.0	24.1
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	4,498	22,212	261,587	59,925	9,165	—37,585	10.7	5.4	7.3	6.8	10.4	17.1	8.8
Operators and lessors of buildings	3,285	17,920	198,863	58,114	7,679	—39,548	12.1	8.6	7.1	7.0	9.4	16.7	9.1
Other real estate	1,213	4,292	62,704	1,811	1,486	1,963	22.7	23.8	20.9	24.5	41.3	34.4	26.9
Services	4,222	11,547	469,149	15,301	67,670	150,113	12.3	11.2	8.9	10.9	9.0	13.0	31.2
Medical and health services	312	1,083	97,771	447	15,448	49,065	36.0	33.0	26.1	38.7	27.0	29.2	—
Offices of physicians	201	807	81,745	376	13,208	44,622	39.7	39.0	29.4	44.3	29.9	31.6	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	527	2,185	133,764	1,385	24,917	81,006	30.6	22.2	17.2	22.9	17.4	18.6	—
Other services	3,483	8,269	257,614	13,469	47,305	20,042	14.2	13.6	10.5	12.0	10.9	15.7	31.2
Montana													
All industries	5,442	22,086	445,952	26,726	43,491	67,825	9.3	37.7	10.6	12.8	14.5	18.1	30.8
All nonfarm industries	4,323	11,276	341,341	17,943	40,066	56,213	10.5	11.0	11.0	12.7	15.6	16.5	16.0
Agriculture, forestry, and fishing	1,136	10,850	109,083	8,552	3,659	12,055	20.3	73.5	27.3	26.5	23.1	42.2	52.1
Farms	1,119	10,808	104,612	8,485	3,403	11,612	20.5	77.6	28.1	26.7	24.1	42.9	52.1
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Mining	543	1,105	10,925	3,495	(*)	—2,110	30.7	30.4	23.5	4.1	(*)	(*)	—
Construction	211	495	35,664	(*)	(*)	4,737	47.2	48.2	32.2	(*)	(*)	37.8	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Wholesale and retail trade	941	1,930	155,749	2,760	12,235	7,002	22.3	21.9	17.4	29.6	22.0	21.8	(*)
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Retail trade	853	1,754	136,165	2,594	11,494	5,877	23.5	23.0	18.6	31.0	23.0	23.6	(*)
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	586	1,220	84,574	2,170	9,785	5,028	28.5	27.7	22.9	35.4	26.0	26.9	(*)
Finance, insurance, and real estate	1,638	5,313	28,012	4,351	(*)	6,466	16.9	18.4	26.0	24.5	(*)	33.5	34.5
Finance	425	1,918	4,015	(*)	—	3,424	33.8	36.1	50.0	(*)	—	56.8	(*)
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	—
Real estate	1,152	3,169	14,103	3,937	(*)	140	20.0	20.7	26.1	25.8	(*)	40.2	35.0
Operators and lessors of buildings	979	2,686	12,146	3,382	(*)	251	21.7	22.7	29.3	27.0	(*)	48.1	40.6
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	812	2,045	86,622	4,117	16,408	36,961	24.6	22.7	23.2	34.8	27.7	30.4	(*)
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other services	632	1,415	27,576	3,465	6,118	3,868	28.3	28.2	30.7	39.5	53.3	(*)	(*)

[1] See footnotes at end of table.

Table 2.5—Partnerships, Receipts, and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (percent)[1] — Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Nebraska													
All industries	19,524	30,254	1,408,784	63,581	96,285	128,895	7.3	7.6	4.8	7.8	7.6	8.0	11.2
All nonfarm industries	7,013	21,365	1,086,607	36,939	88,854	105,003	8.8	9.3	4.8	8.4	8.1	8.4	12.7
Agriculture, forestry, and fishing	3,511	8,889	322,177	23,652	7,631	21,892	13.1	12.9	13.6	15.7	18.3	19.3	20.3
Farms	3,511	8,889	322,177	23,652	7,631	21,892	13.1	12.9	13.6	15.7	19.3	19.3	20.3
Other	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Construction	556	1,122	290,477	6,448	26,998	25,425	31.7	31.5	8.9	26.4	17.1	8.8	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Wholesale and retail trade	1,424	3,181	517,933	2,709	24,408	25,221	18.7	18.2	7.6	14.9	11.6	17.2	35.2
Wholesale trade	631	1,488	272,365	1,703	7,742	9,844	30.2	29.6	9.2	19.1	18.1	19.7	42.7
Retail trade	793	1,693	245,568	2,006	16,666	15,377	23.4	22.0	12.5	22.3	14.8	25.5	60.0
Food stores	124	275	26,985	306	3,264	1,172	60.2	55.2	29.7	38.3	42.6	31.4	—
Automotive dealers and service stations	256	529	128,368	592	6,998	5,933	32.6	31.7	17.1	17.0	19.2	19.9	(*)
Other retail trade	413	889	80,215	1,108	6,404	8,272	35.3	33.7	23.2	37.4	23.8	43.8	(*)
Finance, insurance, and real estate	3,338	12,147	96,881	19,767	2,955	2,777	12.7	13.3	13.3	12.4	26.3	20.3	14.3
Finance	745	3,336	5,950	(*)	(*)	2,648	28.6	32.4	33.7	(*)	(*)	37.3	42.6
Insurance agents, brokers and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Real estate	2,553	9,475	81,684	19,602	1,626	—2,530	14.4	14.5	14.0	12.5	19.6	25.0	15.1
Operators and lessors of buildings	1,352	5,960	55,412	18,724	1,646	—12,561	18.2	17.9	14.5	12.9	20.6	33.0	16.3
Other real estate	1,191	3,515	26,472	878	(*)	10,031	23.1	24.6	31.8	40.4	(*)	35.6	32.4
Services	1,369	3,317	132,812	4,491	24,101	40,681	20.9	18.5	14.7	22.4	17.2	18.5	34.0
Medical and health services	147	538	45,640	(*)	9,401	23,200	51.0	44.0	28.6	(*)	31.9	30.1	(*)
Offices of physicians	131	482	41,513	(*)	8,790	22,069	56.4	48.3	30.7	(*)	33.1	31.2	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	194	572	34,930	(*)	6,265	13,534	53.2	39.7	30.8	(*)	38.9	(*)	(*)
Other services	1,028	2,207	52,042	3,919	6,525	3,957	24.9	23.5	19.4	25.1	20.1	35.7	32.5
Nevada													
All industries	3,978	14,743	406,513	30,899	49,016	18,342	12.4	13.2	10.2	11.7	10.9	18.3	19.9
All nonfarm industries	3,341	12,907	345,981	24,129	46,983	18,168	13.2	14.2	9.2	11.2	11.2	14.3	12.4
Agriculture, forestry, and fishing	635	1,836	60,532	6,770	2,033	2,174	33.9	35.7	48.2	37.2	41.4	(*)	(*)
Farms	635	1,836	60,532	6,770	2,033	2,174	33.9	35.7	48.2	37.2	41.4	(*)	(*)
Other	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	175	445	68,235	756	8,300	2,245	50.3	40.2	20.0	28.7	27.2	47.2	20.5
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)
Wholesale and retail trade	453	970	87,564	1,800	8,994	3,065	35.0	33.1	17.8	38.7	22.1	25.4	46.6
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	328	710	72,117	1,709	8,217	2,183	39.6	37.5	19.9	41.3	24.0	28.8	(*)
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	1,676	8,140	63,104	12,386	3,254	—8,002	17.7	19.4	18.0	15.0	50.0	21.6	16.4
Finance	265	1,916	3,671	(*)	—	—581	38.1	27.9	37.3	(*)	—	39.4	41.8
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	1,401	6,184	56,024	12,198	2,720	—7,519	20.0	24.0	17.0	15.2	55.2	21.7	17.7
Operators and lessors of buildings	1,084	3,580	38,621	11,238	1,157	—4,686	22.8	21.9	18.5	15.6	33.3	25.2	19.1
Other real estate	317	2,604	17,403	(*)	(*)	—2,833	41.3	48.1	35.0	(*)	(*)	(*)	(*)
Services	1,009	3,246	117,267	7,144	24,178	17,320	27.2	28.6	16.6	22.1	15.5	23.5	17.9
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)
Offices of physicians	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	—	—	—	—	—	—	—	—	—	—	—	—	—
Other services	1,006	3,232	107,641	6,734	20,767	17,206	27.4	26.7	20.5	24.7	18.3	23.7	18.4
New Hampshire													
All industries	2,708	7,191	159,929	11,064	18,697	20,532	14.7	15.0	14.3	17.4	17.6	23.2	26.7
All nonfarm industries	2,682	7,139	158,552	10,649	18,387	21,201	14.8	15.1	14.4	18.0	17.6	23.2	26.0
Agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Wholesale and retail trade	654	1,310	79,351	1,204	4,981	3,854	30.1	29.9	20.8	28.0	24.4	26.3	(*)
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Retail trade	560	1,122	62,686	975	4,238	3,023	32.6	32.4	25.2	34.3	28.5	31.1	(*)
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	343	688	23,872	(*)	(*)	655	42.9	42.4	32.9	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	614	2,096	16,696	4,212	(*)	—5,905	26.6	27.9	20.9	30.5	(*)	23.0	40.1
Finance	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Insurance agents, brokers, and service	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	495	1,373	15,146	3,985	(*)	—6,023	29.5	29.1	22.3	31.6	(*)	48.4	42.3
Operators and lessors of buildings	342	963	11,971	3,745	(*)	—3,257	37.2	37.7	25.7	33.5	(*)	(*)	33.9
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	748	2,065	61,665	2,570	7,891	17,965	29.8	28.7	31.6	34.8	30.5	33.2	(*)
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

[1] See table at end of table

Table 2.5—Partnerships, Receipts, and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of— Partnerships (1)	Number of— Partners (2)	Business receipts[2] (3)	Depreciation (4)	Payroll (5)	Net profit (less loss) (6)	Coefficient of variation (percent)[1]: Number of— Partnerships (7)	Number of— Partners (8)	Business receipts[2] (9)	Depreciation (10)	Payroll (11)	Net profit (12)	Net loss (13)
New Jersey													
All industries	**35,168**	**125,024**	**3,555,820**	**283,355**	**393,664**	**207,020**	**3.7**	**4.9**	**3.3**	**4.3**	**5.3**	**5.0**	**10.0**
All nonfarm industries	**34,479**	**123,337**	**3,510,947**	**279,475**	**386,997**	**206,132**	**3.7**	**4.9**	**3.3**	**4.3**	**5.1**	**5.0**	**10.1**
Agriculture, forestry, and fishing	**925**	**2,257**	**64,530**	**4,026**	**10,563**	**2,739**	**25.6**	**26.6**	**41.4**	**35.7**	**59.1**	(*)	**41.3**
Farms	709	1,687	44,873	3,880	6,867	688	29.1	29.8	50.3	36.9	84.1	(*)	41.3
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Mining	**127**	**4,429**	(*)	(*)	(*)	**16,596**	**56.6**	**80.4**	(*)	(*)	(*)	(*)	(*)
Construction	**2,546**	**5,457**	**310,713**	**4,970**	**64,027**	**44,512**	**15.3**	**15.3**	**10.7**	**17.6**	**11.1**	**16.4**	**31.0**
Manufacturing	**550**	**1,203**	**149,356**	**2,349**	**26,017**	**16,074**	**30.5**	**26.2**	**13.4**	**13.1**	**17.5**	**16.8**	**29.6**
Transportation, communication, electric, gas, and sanitary services	**367**	**696**	**55,337**	**4,366**	**12,132**	**5,236**	**37.7**	**34.1**	**27.9**	**28.6**	**27.0**	**47.6**	**43.4**
Wholesale and retail trade	**6,129**	**13,292**	**1,222,455**	**13,730**	**69,564**	**113,257**	**9.2**	**9.1**	**6.5**	**6.7**	**7.3**	**8.0**	**13.5**
Wholesale trade	758	1,721	398,385	4,555	31,906	46,273	22.5	19.8	8.1	7.3	12.0	8.6	(*)
Retail trade	5,371	11,571	824,070	9,175	57,658	66,984	10.0	10.0	6.8	9.3	9.2	12.1	9.3
Food stores	1,003	2,040	162,186	1,772	11,502	11,129	22.9	22.5	15.8	19.9	22.9	26.1	(*)
Automotive dealers and service stations	957	1,978	170,770	939	8,696	14,553	21.9	21.3	15.7	20.5	24.5	22.0	(*)
Other retail trade	3,411	7,553	491,114	6,464	37,458	41,302	12.9	13.0	12.8	11.6	10.9	16.4	7.3
Finance, insurance, and real estate	**18,296**	**80,073**	**966,213**	**165,463**	**44,906**	**—162,316**	**5.0**	**5.5**	**4.7**	**5.1**	**11.6**	**6.4**	**12.6**
Finance	3,590	22,648	61,601	925	5,416	—39,069	11.8	13.2	10.6	30.2	12.6	14.7	54.7
Insurance agents, brokers, and service	169	529	41,099	(*)	6,138	3,982	56.8	36.4	28.6	(*)	37.8	42.8	—
Real estate	14,537	56,896	883,513	164,492	31,354	—127,229	5.5	5.7	5.1	5.1	11.9	7.1	5.7
Operators and lessors of buildings	13,020	51,176	815,071	161,052	25,535	—99,297	5.9	6.1	5.2	5.2	12.7	7.0	6.1
Other real estate	1,517	5,720	68,442	3,440	5,819	—27,932	16.6	15.4	21.4	22.4	30.9	29.0	14.8
Services	**6,246**	**17,417**	**674,394**	**64,625**	**139,936**	**166,920**	**9.5**	**9.6**	**6.2**	**11.3**	**10.8**	**11.2**	**14.7**
Medical and health services	595	1,667	88,840	1,113	19,062	36,502	30.6	29.5	26.5	42.0	38.2	29.6	56.5
Offices of physicians	218	493	45,204	351	4,932	30,684	45.6	41.2	36.9	63.9	47.4	35.8	—
Other medical services	377	1,174	43,636	(*)	(*)	5,818	40.9	38.6	37.9	53.6	(*)	(*)	(*)
Legal services	1,040	3,458	262,172	3,496	59,394	119,540	20.2	22.7	14.5	20.0	15.3	16.0	(*)
Other services	4,613	12,292	323,382	60,216	61,480	12,878	11.4	11.3	10.1	12.1	15.8	18.1	15.1
New Mexico													
All industries	**5,567**	**16,143**	**560,326**	**25,995**	**53,546**	**29,116**	**9.3**	**9.6**	**10.1**	**10.6**	**12.0**	**14.1**	**15.7**
All nonfarm industries	**4,463**	**15,146**	**453,665**	**19,230**	**46,796**	**35,975**	**10.4**	**10.8**	**10.1**	**11.3**	**12.7**	**15.8**	**20.1**
Agriculture, forestry, and fishing	**1,149**	**3,047**	**131,669**	**7,260**	**7,868**	**—7,176**	**20.7**	**20.7**	**28.2**	**24.2**	**33.5**	**29.5**	**24.3**
Farms	1,124	2,997	126,663	6,765	6,752	—6,859	21.1	21.0	29.1	25.4	36.4	30.2	25.0
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	**306**	**646**	**43,767**	**1,140**	**8,754**	**3,797**	**39.1**	**37.3**	**24.5**	**39.9**	**35.2**	**38.1**	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**1,142**	**2,641**	**238,066**	**3,420**	**16,613**	**13,419**	**20.3**	**20.8**	**15.9**	**25.2**	**18.3**	**26.9**	**34.7**
Wholesale trade	139	528	53,597	762	2,532	952	46.4	60.2	20.1	32.2	31.1	(*)	(*)
Retail trade	1,003	2,113	184,489	2,658	14,081	12,467	22.2	21.3	19.5	31.2	20.8	29.9	50.8
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	330	669	77,083	707	4,647	2,455	40.4	40.1	27.8	34.6	32.9	34.0	(*)
Other retail trade	627	1,334	81,309	1,721	7,571	8,721	28.5	27.2	34.4	45.1	32.2	41.8	(*)
Finance, insurance, and real estate	**1,976**	**8,660**	**56,460**	**9,030**	**2,930**	**—7,067**	**15.6**	**15.6**	**15.9**	**16.1**	**36.0**	**24.6**	**25.4**
Finance	539	3,054	6,167	(*)	(*)	654	30.8	25.1	38.7	(*)	(*)	20.7	(*)
Insurance agents, brokers, and service	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	1,439	5,626	46,313	6,953	2,824	—7,721	18.1	20.4	17.4	18.2	39.5	36.0	25.6
Operators and lessors of buildings	1,067	4,291	30,377	8,360	1,367	—6,339	21.7	23.2	19.3	19.4	37.2	46.8	28.9
Other real estate	372	1,335	17,936	593	(*)	—1,382	32.6	42.7	33.0	33.3	(*)	52.5	53.6
Services	**705**	**2,171**	**66,042**	**2,476**	**11,753**	**20,226**	**26.6**	**27.9**	**26.5**	**34.7**	**26.3**	**34.0**	(*)
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Offices and physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other medical services	—	—	—	—	—	—	—	—	—	—	—	—	—
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other services	490	1,425	35,808	1,991	5,180	5,404	32.5	33.6	36.2	42.6	34.4	46.8	(*)
New York													
All industries	**64,246**	**402,445**	**17,061,565**	**1,175,510**	**2,685,338**	**1,054,252**	**2.3**	**3.4**	**1.4**	**2.1**	**1.6**	**2.1**	**4.7**
All nonfarm industries	**61,020**	**395,401**	**16,791,313**	**1,152,962**	**2,660,400**	**1,020,577**	**2.3**	**3.5**	**1.4**	**2.1**	**1.6**	**2.1**	**4.6**
Agriculture, forestry, and fishing	**3,717**	**8,140**	**301,367**	**25,051**	**29,155**	**42,332**	**12.7**	**12.5**	**15.6**	**16.5**	**22.4**	**17.6**	**31.3**
Farms	3,228	7,044	270,252	22,548	24,938	33,675	13.7	13.5	17.0	17.7	25.5	20.8	30.4
Other	489	1,096	31,115	2,503	(*)	6,657	33.7	33.3	33.7	42.1	(*)	34.0	(*)
Mining	**97**	**531**	**66,231**	**4,204**	(*)	**—36,655**	**69.3**	**39.5**	**10.8**	**23.4**	(*)	**16.3**	**33.9**
Construction	**4,522**	**9,744**	**620,666**	**16,649**	**157,366**	**4,762**	**11.6**	**11.6**	**5.2**	**8.0**	**7.6**	**13.5**	**16.1**
Manufacturing	**2,339**	**5,296**	**475,195**	**12,475**	**86,237**	**15,709**	**15.2**	**14.6**	**6.1**	**7.7**	**11.3**	**13.9**	**31.3**
Transportation, communication, electric, gas, and sanitary services	**735**	**2,156**	**92,852**	**49,167**	**16,672**	**—43,579**	**27.6**	**27.6**	**17.7**	**5.0**	**29.7**	**35.9**	**3.2**
Wholesale and retail trade	**14,612**	**31,989**	**3,390,772**	**26,443**	**180,160**	**216,131**	**6.0**	**6.0**	**3.1**	**8.2**	**6.4**	**5.8**	**19.3**
Wholesale trade	2,623	5,909	1,902,704	6,840	60,494	100,035	12.7	12.1	3.4	13.1	10.7	8.7	33.4
Retail trade	11,989	26,080	1,486,068	19,603	119,666	116,096	6.6	6.9	5.6	10.1	8.0	7.8	23.2
Food stores	2,220	5,171	352,041	4,001	15,730	30,464	15.5	16.7	12.9	26.7	17.3	17.7	(*)
Automotive dealers and service stations	1,158	2,444	221,866	1,253	8,244	15,662	21.0	21.0	14.6	20.5	14.6	24.3	(*)
Other retail trade	8,611	18,465	914,161	14,349	95,692	71,950	8.2	8.2	6.9	11.5	9.5	9.1	24.7
Finance, insurance, and real estate	**36,873**	**266,670**	**6,697,247**	**752,436**	**576,036**	**—249,613**	**3.2**	**4.6**	**2.5**	**2.0**	**2.3**	**2.8**	**3.0**
Finance	6,806	98,660	1,606,807	17,620	345,497	19,950	7.3	10.2	7.7	26.6	2.1	6.4	7.8
Insurance agents, brokers, and service	301	954	586,072	1,442	28,267	—11,873	44.6	32.7	2.6	20.5	6.8	8.8	0.1
Real estate	29,866	167,056	4,504,368	733,374	202,274	—257,690	3.5	4.4	2.6	2.0	5.5	3.1	3.4
Operators and lessors of buildings	27,280	156,956	4,258,712	725,356	176,450	—222,983	3.7	4.7	2.7	2.0	4.8	3.1	3.6
Other real estate	2,586	10,100	245,656	6,018	25,824	—34,707	13.4	13.7	9.0	13.4	28.3	18.0	8.4
Services	**19,253**	**77,919**	**5,217,233**	**269,065**	**1,633,662**	**1,105,165**	**5.2**	**7.9**	**2.3**	**6.5**	**2.1**	**3.4**	**19.9**
Medical and health services	2,356	15,103	616,762	10,310	256,434	198,166	13.9	32.4	6.7	11.0	7.2	10.8	27.0
Offices of physicians	1,024	11,008	268,903	2,118	40,923	147,123	19.3	44.0	11.3	16.1	11.7	13.0	(*)
Other medical services	1,334	4,095	547,879	8,192	215,511	51,043	19.6	16.6	8.3	13.3	8.3	19.4	27.3
Legal services	3,983	15,229	1,544,053	15,404	410,813	696,052	11.2	7.9	4.6	6.0	4.3	5.3	(*)
Other services	12,912	47,587	2,856,398	263,351	966,415	210,947	6.6	7.6	2.8	7.1	2.5	4.3	20.5

Footnotes at end of table

Table 2.5—Partnerships, Receipts, and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (percent)[1] — Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
North Carolina													
All industries	22,143	78,480	2,527,307	101,481	256,151	290,490	5.2	11.8	4.4	8.6	9.9	7.1	9.9
All nonfarm industries	19,939	73,578	2,307,858	82,826	234,829	241,178	5.4	12.3	4.3	8.6	7.1	7.2	10.1
Agriculture, forestry, and fishing	3,485	5,548	353,483	18,998	35,415	51,637	18.4	18.6	20.1	22.5	24.5	23.7	55.2
Farms	2,204	4,904	218,651	18,655	21,523	49,312	17.5	17.7	22.7	23.7	27.7	24.8	(*)
Other	281	644	33,831	1,043	(*)	2,325	46.2	47.8	29.9	42.5	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)
Construction	2,198	4,637	222,957	5,761	34,277	34,852	17.4	17.6	14.6	27.6	23.8	22.6	(*)
Manufacturing	1,127	2,877	130,773	5,852	18,120	18,812	24.3	24.2	19.6	32.9	23.1	26.5	13.7
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	5,829	12,478	1,263,311	9,964	89,984	77,947	9.9	8.7	8.1	10.9	11.7	11.5	29.5
Wholesale trade	520	1,359	518,820	2,669	28,129	26,515	26.3	21.9	6.1	15.1	10.1	20.6	9.3
Retail trade	5,309	11,117	744,491	7,295	58,755	49,332	10.6	10.5	9.5	13.9	16.5	13.8	28.8
Food stores	1,233	2,515	212,966	1,564	15,989	12,834	21.1	20.8	14.5	22.0	41.1	21.3	46.8
Automotive dealers and service stations	1,077	2,270	157,780	1,112	7,379	8,272	22.3	22.5	12.8	19.8	14.5	20.3	(*)
Other retail trade	2,999	6,332	373,725	4,619	35,387	28,426	14.6	14.5	15.9	19.9	19.9	20.6	36.7
Finance, insurance, and real estate	8,972	41,146	177,500	45,680	5,925	—27,805	9.9	21.7	8.7	8.6	18.4	13.2	10.8
Finance	1,046	22,845	8,487	(*)	(*)	—4,517	24.7	38.9	10.7	(*)	(*)	10.8	(*)
Insurance agents, brokers, and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	4,959	17,820	160,006	45,488	4,034	—24,438	10.8	10.9	9.3	8.9	17.1	17.7	8.3
Operators and lessors of buildings	3,720	14,026	130,591	43,882	3,687	—22,714	12.2	12.4	9.7	9.0	18.5	19.1	10.5
Other real estate	1,139	3,794	29,415	1,607	347	—1,724	23.2	22.3	27.5	50.0	26.7	(*)	17.2
Services	4,245	11,406	456,540	10,548	82,199	144,782	12.1	11.9	9.3	12.7	11.2	12.4	32.9
Medical and health services	550	1,769	154,089	934	23,565	62,516	30.8	22.3	16.4	38.7	23.7	21.3	(*)
Offices of physicians	496	1,486	120,000	316	12,517	53,899	33.7	25.3	19.3	39.1	24.4	29.8	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	562	1,967	116,735	1,121	18,713	71,803	30.4	25.2	18.3	22.9	18.8	18.7	—
Other services	3,137	7,670	185,716	8,493	39,921	10,443	14.5	15.5	14.5	14.9	15.9	17.5	33.3
North Dakota													
All industries	4,205	10,859	462,447	24,129	42,405	80,378	11.3	11.5	14.2	18.0	18.0	18.7	23.8
All nonfarm industries	2,957	7,903	344,248	13,838	38,244	30,874	13.3	13.5	18.6	25.3	17.5	20.5	20.1
Agriculture, forestry, and fishing	1,257	2,983	121,355	10,542	4,899	50,510	21.2	21.8	26.2	25.2	28.3	26.5	(*)
Farms	1,248	2,956	118,186	10,493	4,181	49,504	21.3	21.8	26.6	25.3	29.7	28.8	(*)
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)
Wholesale and retail trade	786	1,808	192,044	1,845	17,041	9,669	25.1	26.1	18.5	23.2	28.0	21.5	37.3
Wholesale trade	170	407	52,161	(*)	1,174	55.4	58.2	39.3	(*)	(*)	(*)	(*)	(*)
Retail trade	626	1,402	129,863	1,482	15,242	8,694	26.2	29.1	20.4	27.7	31.0	23.5	47.1
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	447	1,044	58,340	800	9,983	5,078	35.2	35.7	28.5	39.4	42.6	30.4	53.1
Finance, insurance, and real estate	1,816	4,737	74,874	9,893	2,401	2,417	16.2	19.3	53.6	33.3	83.6	36.9	23.0
Finance	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)	—
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Real estate	1,302	3,921	56,420	9,624	(*)	1,613	20.0	20.0	59.5	33.5	(*)	40.1	27.9
Operators and lessors of buildings	930	2,711	56,248	9,457	(*)	—113	23.4	22.9	58.3	34.0	(*)	53.7	30.8
Other real estate	372	1,210	10,172	(*)	(*)	1,726	38.4	39.5	40.1	32.3	(*)	(*)	(*)
Services	185	628	37,938	(*)	(*)	13,657	50.4	44.6	28.1	(*)	(*)	44.6	(*)
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other medical services	—	—	—	—	—	—	—	—	—	—	—	—	—
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Ohio													
All industries	39,395	219,962	4,803,477	341,572	537,513	359,981	3.5	27.8	2.4	4.1	3.8	4.4	5.2
All nonfarm industries	36,309	212,429	4,552,847	320,446	526,552	303,541	3.7	28.7	2.3	4.2	3.6	4.2	5.2
Agriculture, forestry, and fishing	3,496	8,377	270,708	16,102	14,707	54,670	13.3	13.2	19.6	18.8	27.0	26.0	29.5
Farms	3,086	7,553	250,830	15,126	10,961	53,440	14.1	14.0	20.6	19.6	30.3	26.9	30.4
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	190	1,271	80,932	10,582	(*)	—4,665	50.2	45.6	10.3	5.4	(*)	29.9	—
Construction	2,190	4,786	272,561	4,958	39,858	24,031	16.0	15.8	10.7	20.6	13.5	15.5	25.3
Manufacturing	791	1,788	231,257	6,968	25,830	28,537	25.6	23.2	8.6	6.9	17.7	9.8	(*)
Transportation, communication, electric, gas, and sanitary services	337	832	88,100	3,895	(*)	—1,920	40.5	37.2	17.8	15.5	(*)	(*)	(*)
Wholesale and retail trade	7,562	16,980	1,785,511	17,366	83,562	116,835	8.3	8.4	4.3	14.7	8.1	8.9	25.4
Wholesale trade	1,131	2,787	764,988	4,925	20,787	42,829	20.7	20.7	4.9	9.7	8.5	10.4	(*)
Retail trade	6,458	14,187	1,015,060	12,418	72,721	75,716	9.1	9.2	6.7	20.2	10.1	9.1	27.4
Food stores	1,291	2,685	255,531	1,897	11,752	17,611	20.0	19.4	13.1	19.4	13.0	22.4	(*)
Automotive dealers and service stations	1,149	2,460	283,818	1,291	12,730	18,934	19.7	20.4	14.2	19.7	16.0	18.5	(*)
Other retail trade	4,018	9,042	475,711	9,230	48,239	39,171	12.0	12.2	9.1	26.9	14.4	11.4	11.1
Finance, insurance, and real estate	18,381	164,198	999,310	247,085	52,592	—150,891	5.1	37.2	3.9	5.3	12.0	11.0	6.2
Finance	4,368	110,619	67,533	1,812	12,529	3,381	11.5	54.3	1.7	55.7	19.0	28.0	27.7
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Real estate	13,768	53,024	878,589	244,714	35,697	—161,105	5.8	5.7	3.8	5.3	15.4	8.9	5.7
Operators and lessors of buildings	12,248	46,054	779,227	240,154	27,508	—146,479	6.1	5.7	3.8	5.4	10.9	9.3	5.7
Other real estate	1,520	8,970	99,362	4,560	8,189	—14,626	18.1	21.8	16.8	30.2	55.6	30.7	11.1
Services	6,433	21,782	1,098,326	34,923	304,899	288,726	9.1	8.3	4.5	9.9	5.2	5.2	12.6
Medical and health services	823	1,987	118,319	1,693	31,222	50,727	24.5	21.7	16.0	26.3	20.4	16.7	(*)
Offices of physicians	416	1,060	70,779	575	17,145	37,344	32.7	27.7	18.8	38.6	24.4	14.5	(*)
Other medical services	407	927	47,540	1,318	14,077	13,383	36.7	34.0	28.1	33.8	32.0	(*)	(*)
Legal services	701	3,322	283,880	3,007	65,918	148,615	22.6	13.6	10.6	16.5	11.1	(*)	(*)
Other services	4,909	16,453	696,027	29,723	207,558	90,384	10.8	10.1	5.1	[illegible]	[illegible]	[illegible]	[illegible]

[1] Footnotes at end of table.

Table 2.5—Partnerships, Receipts, and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (percent)[2] — Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Oklahoma													
All industries	14,302	56,890	1,695,073	101,732	162,821	−11,667	6.4	9.4	4.9	6.8	8.1	5.1	15.1
All nonfarm industries	11,940	48,724	1,653,632	84,053	175,895	−13,250	6.9	10.3	4.7	6.9	8.4	5.5	16.4
Agriculture, forestry, and fishing	2,459	8,265	275,707	16,294	10,302	10,070	16.4	22.0	19.0	21.2	28.4	29.4	25.0
Farms	2,362	7,966	241,241	17,679	6,926	1,383	16.7	22.6	21.0	21.9	22.5	31.2	25.0
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	803	9,973	188,446	11,409	3,465	−70,826	25.3	34.2	13.7	15.6	11.9	12.8	28.4
Construction	867	2,140	162,248	4,454	26,274	15,596	26.8	26.0	14.9	26.3	20.8	25.0	(*)
Manufacturing	295	662	56,898	3,299	(*)	5,440	49.5	44.2	30.8	54.4	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	472	955	88,939	3,918	12,012	3,614	40.2	39.7	20.4	39.2	45.5	(*)	(*)
Wholesale and retail trade	2,012	4,329	657,495	5,866	41,147	36,064	15.5	15.1	7.5	13.0	11.3	15.0	28.5
Wholesale trade	305	701	251,680	1,335	8,106	9,795	28.5	25.9	10.9	18.2	17.3	19.8	(*)
Retail trade	1,707	3,628	405,819	4,531	33,041	26,269	17.7	17.4	10.2	16.0	13.4	19.0	32.4
Food stores	189	392	79,389	872	7,702	3,854	44.3	42.8	16.5	43.3	32.2	45.4	(*)
Automotive dealers and service stations	390	618	154,645	937	9,015	6,897	30.5	29.2	15.4	31.1	19.1	19.5	(*)
Other retail trade	1,128	2,418	172,785	2,722	16,324	15,518	23.6	23.3	18.0	19.6	19.6	29.3	38.6
Finance, insurance, and real estate	5,024	23,653	179,726	46,537	15,587	−91,734	10.5	14.0	9.5	8.7	42.2	15.9	11.5
Finance	1,015	11,768	20,666	740	(*)	−23,820	23.1	25.2	18.2	27.3	(*)	23.2	13.3
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Real estate	3,833	11,724	144,051	45,774	6,057	−70,354	12.0	11.8	9.9	9.8	13.5	22.1	15.4
Operators and lessors of buildings	2,895	9,000	104,952	44,972	4,691	−72,445	13.7	13.2	9.4	10.1	13.7	25.3	16.5
Other real estate	938	2,724	39,099	802	(*)	2,091	25.0	26.1	27.0	29.0	(*)	34.8	15.0
Services	2,359	6,509	285,610	7,955	61,986	79,809	16.8	16.5	13.5	17.0	13.3	20.2	(*)
Medical and health services	74	343	73,068	(*)	20,237	22,014	33.0	29.7	21.8	(*)	14.4	28.6	—
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	702	2,124	104,351	660	15,577	67,829	32.1	31.2	28.0	34.0	26.1	30.8	(*)
Other services	1,574	4,042	108,191	5,589	26,172	−10,034	20.8	20.8	19.0	23.3	24.4	31.5	(*)
Oregon													
All industries	15,785	52,809	1,760,747	104,277	219,876	141,102	5.7	8.1	4.2	6.5	6.2	7.8	6.6
All nonfarm industries	14,147	48,546	1,642,162	94,735	212,518	116,208	6.0	8.7	4.2	6.9	6.3	7.1	6.6
Agriculture, forestry, and fishing	2,197	5,463	171,061	14,433	17,521	27,751	15.8	16.2	18.6	15.1	20.9	30.8	23.8
Farms	1,638	4,261	118,585	9,542	7,360	24,894	18.1	18.6	23.8	17.7	28.8	34.8	26.5
Other	559	1,202	52,496	4,891	10,161	2,857	32.4	32.7	28.3	28.3	29.6	37.5	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Construction	1,212	2,633	159,219	4,962	18,912	7,766	21.9	21.9	14.0	43.9	28.2	19.9	37.9
Manufacturing	605	1,405	292,019	6,551	41,024	−3,195	28.6	25.8	7.8	11.9	13.6	19.4	7.5
Transportation, communication, electric, gas, and sanitary services	273	797	33,710	14,450	(*)	−7,090	43.7	34.2	27.6	5.7	(*)	40.4	0.8
Wholesale and retail trade	2,404	5,277	547,309	6,159	45,526	36,502	13.9	13.5	7.5	15.3	10.5	10.4	29.2
Wholesale trade	117	285	171,066	1,109	6,923	4,436	23.6	20.9	12.2	32.6	25.1	23.0	(*)
Retail trade	2,287	4,997	376,243	5,050	38,605	32,066	14.6	14.3	9.4	16.6	11.6	11.7	29.7
Food stores	82	175	59,637	360	4,738	4,342	27.2	27.0	19.0	31.3	19.2	23.0	—
Automotive dealers and service stations	306	660	95,981	561	4,635	7,019	34.0	32.3	19.7	28.7	22.5	26.1	(*)
Other retail trade	1,899	4,162	220,925	4,109	29,232	20,705	16.7	16.3	12.6	19.8	14.5	14.9	30.6
Finance, insurance, and real estate	5,911	28,613	181,283	35,702	9,316	−14,715	9.2	14.0	12.8	14.3	11.8	15.6	13.1
Finance	1,861	12,502	22,351	1,675	(*)	5,794	17.7	29.2	20.8	22.4	(*)	31.4	29.3
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)	—
Real estate	4,043	16,097	155,130	34,026	9,020	−21,171	10.7	12.4	14.5	15.0	12.1	17.2	14.6
Operators and lessors of buildings	3,370	13,627	108,737	31,406	1,796	−20,305	11.6	13.5	17.1	16.0	12.0	18.6	17.1
Other real estate	673	2,470	46,393	2,620	7,224	866	27.7	32.1	27.2	26.1	14.8	(*)	20.9
Services	3,102	8,365	364,136	18,865	83,978	93,217	13.2	11.8	9.6	14.6	11.3	12.0	23.9
Medical and health services	298	1,179	96,265	1,947	24,008	32,837	34.8	28.6	18.3	27.3	19.1	18.5	49.4
Offices of physicians	112	606	65,123	719	15,129	28,430	23.4	19.0	20.7	34.7	20.3	18.4	—
Other medical services	186	573	31,142	(*)	(*)	(*)	53.0	52.6	34.9	(*)	(*)	(*)	(*)
Legal services	224	1,133	55,971	669	11,975	31,553	44.0	32.6	23.7	27.6	26.5	(*)	—
Other services	2,580	6,053	212,002	16,269	47,995	28,827	14.9	14.2	13.5	16.8	16.1	19.9	(*)
Pennsylvania													
All industries	47,910	178,873	6,607,753	315,199	786,357	496,533	3.3	3.9	2.2	3.3	3.1	3.8	6.1
All nonfarm industries	45,308	172,072	6,461,015	300,443	779,750	465,800	3.4	4.0	2.2	3.4	3.2	3.8	6.2
Agriculture, forestry, and fishing	2,994	7,597	172,864	15,603	13,909	15,734	15.1	17.8	17.4	18.7	25.9	26.7	28.6
Farms	2,602	6,801	146,736	14,756	8,607	12,733	16.3	19.5	19.6	19.5	25.0	29.4	28.6
Other	392	796	26,146	847	(*)	3,001	41.1	40.4	35.4	52.1	(*)	(*)	(*)
Mining	741	3,849	23,921	13,464	22,446	14,408	26.7	23.6	11.0	9.6	11.0	19.6	36.1
Construction	2,510	5,563	471,650	9,626	81,675	56,636	15.0	14.7	6.7	14.3	12.6	14.9	23.3
Manufacturing	1,749	4,677	500,415	12,835	106,262	−59,476	17.5	20.0	7.0	8.1	9.2	11.8	1.9
Transportation, communication, electric, gas, and sanitary services	1,227	3,080	161,134	12,247	30,732	16,402	23.2	22.9	16.3	22.5	16.0	20.4	47.4
Wholesale and retail trade	12,445	27,971	2,750,224	30,647	204,373	207,344	6.5	6.5	3.9	6.2	5.2	6.6	17.8
Wholesale trade	1,852	4,297	832,601	7,238	50,269	79,193	15.0	14.8	8.2	19.4	8.5	13.9	45.2
Retail trade	10,590	23,668	1,908,063	23,469	153,965	131,612	7.1	7.3	4.9	7.6	6.3	7.2	18.9
Food stores	1,549	3,202	403,497	3,781	25,882	18,988	17.8	17.3	9.6	13.3	11.6	14.2	54.1
Automotive dealers and service stations	1,711	3,585	604,717	4,115	30,308	35,666	15.4	14.8	9.4	16.2	9.9	14.4	38.2
Other retail trade	7,330	16,881	900,749	15,593	97,775	75,960	9.0	9.1	7.3	10.2	9.0	9.9	22.6
Finance, insurance, and real estate	16,284	100,079	1,165,946	169,239	69,837	−85,366	5.7	6.2	4.2	4.4	10.2	8.4	6.7
Finance	3,551	56,996	306,858	817	12,265	2,254	12.8	10.1	8.5	7.3	1.8	11.0	25.6
Insurance agents, brokers, and service	587	1,329	63,831	1,052	7,940	23,533	33.1	34.7	29.5	45.4	34.7	35.0	(*)
Real estate	12,146	41,751	815,257	167,369	49,612	−111,155	6.6	6.3	4.8	4.4	13.3	10.2	4.6
Operators and lessors of buildings	10,399	35,498	699,895	158,129	36,443	−101,352	7.1	6.6	4.9	4.6	7.4	10.0	4.9
Other real estate	1,747	6,261	115,362	9,240	13,169	−9,803	17.4	18.6	15.4	11.8	42.1	28.5	13.5
Services	9,960	25,630	1,125,579	51,139	259,123	332,853	7.7	6.8	5.3	11.2	5.6	6.7	17.5
Medical and health services	889	1,691	128,679	1,457	26,744	51,970	26.2	26.2	19.3	27.8	19.4	21.9	(*)
Offices of physicians	377	869	82,271	460	12,343	40,319	34.9	30.8	27.3	34.1	28.1	25.8	—
Other medical services	312	822	46,408	997	14,401	11,651	40.2	42.7	24.4	37.4	26.7	39.2	(*)
Legal services	1,183	4,504	376,327	3,939	87,305	192,509	20.2	12.8	9.2	14.4	6.7	9.6	(*)
Other services	8,088	19,635	618,573	45,743	145,074	88,374	8.8	8.2	6.9	12.5	7.7	9.8	17.6

Footnotes at end of table

Table 2.5—Partnerships, Receipts, and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (percent)[1] Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Rhode Island													
All industries	2,577	12,623	194,945	14,915	19,922	17,806	14.0	13.8	12.6	13.9	24.3	18.1	20.9
All nonfarm industries	2,510	12,489	194,503	14,897	19,922	17,630	14.1	13.9	12.7	13.9	24.3	18.2	20.9
Agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)	—
Farms	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)	—
Other	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Transportation, communication, electric, gas, and sanitary services	—	—	—	—	—	—	—	—	—	—	—	—	—
Wholesale and retail trade	454	1,521	81,811	363	6,275	4,422	33.5	36.2	22.1	24.1	23.0	35.7	(*)
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	356	1,040	47,857	233	3,075	2,668	38.2	42.2	27.9	26.4	38.0	29.6	(*)
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other retail trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	1,184	8,752	44,523	10,885	1,079	−7,342	19.7	17.8	15.9	18.6	31.4	24.5	22.7
Finance	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Real estate	997	3,307	35,623	10,858	1,079	−7,330	21.5	21.8	17.7	18.6	31.4	36.3	22.4
Operators and lessors of buildings	852	2,794	33,713	10,844	1,079	−7,921	22.8	22.7	18.4	18.9	31.4	41.6	22.6
Other real estate	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Services	635	1,654	48,122	3,201	5,859	17,263	29.9	28.3	24.5	12.1	38.5	27.6	51.7
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other medical services	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other services	518	1,264	24,325	2,963	(*)	1,874	33.9	35.1	32.1	12.7	(*)	(*)	(*)
South Carolina													
All industries	10,242	34,123	1,078,969	62,076	110,211	74,592	7.2	7.7	6.3	7.7	9.4	10.0	8.9
All nonfarm industries	9,455	32,252	990,421	57,398	105,270	66,021	7.5	8.0	6.2	7.9	9.7	10.4	8.9
Agriculture, forestry, and fishing	961	2,468	104,721	4,946	5,866	9,357	24.3	24.5	28.9	29.8	28.0	35.1	52.7
Farms	787	1,870	88,548	4,678	4,941	8,571	27.4	28.1	34.0	31.6	31.1	40.2	(*)
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Construction	837	1,769	92,212	3,043	13,124	9,624	27.2	26.1	20.5	29.7	32.3	28.0	15.4
Manufacturing	259	681	51,013	2,919	10,149	(*)	48.6	42.0	30.2	12.1	26.1	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	3,023	7,332	470,830	4,552	27,734	34,448	12.7	13.8	9.1	14.1	14.0	16.0	25.9
Wholesale trade	327	742	116,401	1,117	4,674	8,701	38.3	34.5	14.2	24.5	22.7	19.2	(*)
Retail trade	2,696	6,589	354,429	3,435	23,060	27,747	14.6	14.9	11.3	17.1	16.3	19.1	26.9
Food stores	372	836	84,527	470	6,121	3,004	38.5	39.1	22.3	32.1	48.5	32.7	26.5
Automotive dealers and service stations	408	864	86,538	835	3,898	3,981	35.7	33.1	21.3	28.4	19.9	30.4	42.4
Other retail trade	1,918	4,869	203,368	2,330	13,043	20,762	17.6	18.0	16.0	23.1	16.6	24.8	35.6
Finance, insurance, and real estate	2,716	14,974	135,624	36,929	4,912	−41,786	12.4	13.2	10.3	10.8	19.2	22.2	10.9
Finance	565	6,641	6,153	(*)	(*)	−2,077	28.9	24.5	44.0	(*)	(*)	47.5	38.1
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Real estate	2,144	8,319	125,736	36,896	4,454	−40,702	13.8	13.4	10.7	10.6	18.9	24.4	10.7
Operators and lessors of buildings	1,409	5,566	76,132	33,988	3,266	−35,983	15.3	14.2	12.0	11.4	23.9	28.3	12.6
Other real estate	735	2,753	49,604	2,910	1,188	−5,619	27.8	28.9	19.9	26.1	26.8	39.3	20.3
Services	2,320	6,658	215,252	8,906	46,062	64,753	16.5	17.6	15.7	22.3	17.4	16.6	33.0
Medical and health services	274	1,450	41,083	(*)	10,721	18,563	45.8	58.8	37.4	(*)	42.9	42.0	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	282	858	40,105	(*)	7,867	23,939	44.8	37.3	29.2	(*)	33.3	26.5	—
Other services	1,764	4,350	134,064	8,092	27,674	22,251	19.2	18.3	20.7	24.2	21.8	28.2	34.9
South Dakota													
All industries	4,747	12,951	440,084	22,084	25,302	58,709	10.9	12.5	10.8	15.4	16.3	15.1	28.8
All nonfarm industries	3,112	9,188	317,642	12,394	23,261	36,252	13.3	15.7	12.8	17.0	17.7	19.5	32.5
Agriculture, forestry, and fishing	1,659	3,940	133,360	10,521	2,726	24,326	19.1	18.9	19.5	24.5	30.6	22.6	47.8
Farms	1,635	3,763	122,242	9,670	2,041	22,457	19.4	19.6	20.4	26.0	30.9	23.9	53.2
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	681	1,399	149,401	1,274	6,546	7,653	28.2	27.7	16.9	31.4	21.4	25.6	(*)
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	630	1,275	93,876	811	4,548	5,821	30.0	29.7	24.1	41.3	24.6	32.9	(*)
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	138	291	45,220	(*)	1,517	2,531	53.6	51.4	37.0	(*)	38.9	(*)	(*)
Other retail trade	341	682	30,092	(*)	(*)	2,791	42.3	42.1	39.3	(*)	(*)	41.8	—
Finance, insurance, and real estate	1,483	5,522	38,451	5,246	(*)	8,290	19.0	22.3	33.8	27.7	(*)	42.2	48.1
Finance	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	—
Real estate	1,170	4,276	28,182	5,246	(*)	4,835	21.3	22.6	32.7	27.7	(*)	(*)	53.6
Operators and lessors of buildings	865	2,759	14,560	4,743	(*)	−4,154	26.4	27.8	31.7	30.5	(*)	(*)	(*)
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	505	1,214	43,601	2,952	5,739	13,025	34.1	32.1	25.3	38.0	33.3	36.3	(*)
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other services	461	1,057	25,985	2,396	2,567	4,521	38.8	35.7	29.7	41.7	48.5	(*)	(*)

[1] Estimates at end of table.

Table 2.5—Partnerships, Receipts, and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (percent)[1] Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Tennessee													
All industries	22,606	74,753	3,268,285	135,656	307,466	178,967	4.9	7.5	3.2	8.2	5.6	6.2	11.2
All nonfarm industries	20,160	64,866	3,160,486	129,576	298,420	177,281	5.1	6.4	3.2	8.4	5.6	6.3	11.8
Agriculture, forestry, and fishing	2,706	10,563	156,232	12,580	12,198	4,444	15.7	38.0	21.9	24.3	30.7	30.3	30.0
Farms	2,448	9,867	107,779	10,080	9,046	—294	16.6	40.6	27.7	25.2	34.3	34.0	30.0
Other	258	696	48,453	2,500	(*)	4,738	48.6	50.6	34.6	68.8	(*)	(*)	(*)
Mining	338	2,923	74,643	2,813	(*)	20,060	42.6	51.4	20.2	29.6	(*)	32.2	—
Construction	1,692	3,822	333,220	5,639	39,181	23,214	18.3	18.3	9.6	22.3	14.1	17.1	27.3
Manufacturing	943	2,363	150,436	4,613	24,490	4,900	26.4	25.3	17.0	17.4	29.0	25.6	24.0
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	5,525	13,040	1,706,026	14,709	103,599	81,976	9.3	9.3	4.5	9.6	9.1	7.9	13.1
Wholesale trade	924	2,315	686,321	3,148	27,268	14,612	22.4	24.6	5.5	12.6	23.3	14.7	10.6
Retail trade	5,001	10,725	1,039,705	11,561	76,311	57,364	10.3	9.9	6.5	11.7	9.1	9.4	22.4
Food stores	1,063	2,453	337,623	3,239	17,615	13,898	20.6	20.7	11.6	23.0	14.1	15.4	51.9
Automotive dealers and service stations	1,547	3,190	283,607	2,719	16,682	13,703	19.3	18.9	12.3	21.4	15.8	21.3	43.5
Other retail trade	2,391	5,082	418,475	5,613	42,014	29,765	15.0	14.3	10.3	17.5	14.2	13.3	29.9
Finance, insurance, and real estate	6,835	29,413	369,296	79,085	23,720	—104,012	8.5	11.1	7.4	9.2	12.7	12.1	15.0
Finance	899	9,425	29,529	276	(*)	—16,119	23.6	26.7	11.3	14.0	(*)	16.6	51.7
Insurance agents, brokers, and service	406	619	16,086	(*)	(*)	5,765	39.4	39.1	23.1	(*)	(*)	(*)	(*)
Real estate	5,530	19,169	343,681	78,569	15,843	—93,658	9.4	9.8	8.2	9.2	18.2	14.6	15.1
Operators and lessors of buildings	4,174	14,466	242,216	74,869	11,628	—81,840	10.7	11.3	9.5	9.7	20.7	15.8	18.3
Other real estate	1,356	4,703	101,465	3,680	4,215	—11,818	19.7	19.5	16.2	12.2	36.9	28.7	14.6
Services	3,967	12,060	442,833	16,446	96,506	144,761	12.1	11.7	9.4	16.1	10.3	12.3	15.1
Medical and health services	458	1,785	116,325	1,153	26,653	50,754	31.8	27.7	16.0	25.0	13.8	19.7	(*)
Offices of physicians	263	882	52,080	388	8,431	30,746	39.2	37.9	22.4	29.9	22.9	22.7	(*)
Other medical services	195	903	64,245	765	18,222	20,008	52.9	40.4	22.7	34.6	17.3	35.8	7.7
Legal services	637	2,241	100,354	896	16,403	63,641	30.0	31.1	21.9	24.0	22.7	22.4	—
Other services	2,892	6,054	225,954	16,397	53,450	30,366	14.5	14.0	13.6	17.9	15.9	19.6	15.1
Texas													
All industries	83,895	407,477	10,564,375	652,784	1,097,170	142,646	2.4	3.7	1.9	2.3	3.0	2.6	5.3
All nonfarm industries	72,249	373,442	9,454,986	570,799	919,549	215,380	2.5	4.0	1.7	2.3	3.0	3.0	5.8
Agriculture, forestry, and fishing	12,334	35,917	1,217,605	86,450	95,271	—64,591	6.9	8.0	10.7	8.5	12.6	12.7	6.7
Farms	11,646	34,035	1,129,389	81,985	87,621	—73,744	7.1	8.3	11.3	6.9	13.5	13.7	9.8
Other	688	1,882	88,416	4,465	7,650	9,153	28.7	29.7	25.9	28.7	24.6	29.9	(*)
Mining	3,397	50,844	621,904	57,477	34,602	—214,215	12.1	19.4	6.6	7.2	16.2	9.1	16.3
Construction	5,536	12,666	841,384	14,964	122,680	86,263	10.4	11.3	6.1	13.4	9.8	10.6	17.8
Manufacturing	2,022	4,516	1,015,063	37,636	96,754	218,439	17.5	16.5	3.6	5.1	9.9	2.4	20.2
Transportation, communication, electric, gas, and sanitary services	630	2,094	256,841	30,365	23,261	—13,669	25.2	25.8	8.9	5.3	17.9	25.9	6.0
Wholesale and retail trade	10,567	25,994	3,095,314	29,385	231,078	176,070	6.9	7.3	3.5	5.7	4.6	6.6	17.8
Wholesale trade	2,118	5,964	1,057,179	8,302	52,531	65,212	14.4	15.1	5.2	10.6	6.2	8.2	33.1
Retail trade	8,446	20,024	2,033,540	21,063	178,547	113,818	7.9	8.4	4.7	6.9	5.4	8.5	18.5
Food stores	1,247	2,884	483,854	4,940	31,451	22,330	18.9	19.9	13.5	16.9	12.5	19.7	28.5
Automotive dealers and service stations	1,441	3,113	452,941	2,143	30,394	25,091	17.8	16.5	6.3	13.1	8.3	19.3	47.4
Other retail trade	5,758	14,017	1,096,745	13,980	116,702	66,397	9.9	10.7	5.5	6.3	7.4	10.9	23.6
Finance, insurance, and real estate	37,686	239,466	1,674,365	333,677	103,759	—500,653	3.4	4.5	3.0	3.4	7.1	6.3	5.6
Finance	11,720	115,537	259,960	7,974	8,294	—146,542	6.2	7.7	8.7	26.8	29.7	10.9	15.1
Insurance agents, brokers, and service	1,334	3,656	122,436	1,841	23,110	25,492	20.8	19.2	13.5	38.6	18.9	15.1	(*)
Real estate	24,644	120,291	1,491,989	323,862	72,355	—377,803	4.2	4.6	3.3	3.4	7.6	8.5	3.3
Operators and lessors of buildings	15,892	70,382	1,012,830	305,769	48,919	—353,641	5.3	6.8	3.8	3.6	7.9	10.1	3.9
Other real estate	8,752	49,909	479,159	18,073	23,436	—24,162	7.0	7.0	6.7	9.9	16.9	13.5	5.9
Services	11,420	35,401	1,458,995	62,500	297,545	455,107	7.0	7.8	5.0	7.3	6.0	6.5	12.0
Medical and health services	1,554	4,643	377,198	3,645	64,263	182,166	17.1	15.1	11.6	16.8	13.4	13.0	48.0
Offices of physicians	868	2,697	258,501	1,825	41,382	151,313	20.7	17.5	13.1	18.5	12.9	14.5	(*)
Other medical services	686	1,946	118,697	1,820	22,881	30,853	29.0	26.6	23.6	27.2	28.1	29.8	(*)
Legal services	1,244	4,775	382,003	4,628	79,412	206,290	19.0	13.6	9.9	11.1	8.7	10.9	—
Other services	8,622	25,983	689,694	54,227	153,870	64,851	8.4	10.0	6.5	8.3	6.8	9.6	9.9
Utah													
All industries	7,153	88,077	783,069	70,858	74,648	37,179	8.4	27.4	7.5	7.1	10.1	12.3	15.9
All nonfarm industries	6,163	65,153	674,332	63,471	65,417	23,432	9.0	28.8	7.2	7.0	9.8	12.2	8.0
Agriculture, forestry, and fishing	1,030	3,044	106,768	8,314	9,260	3,456	23.1	25.1	29.6	26.3	41.8	38.5	72.5
Farms	970	2,924	108,737	6,185	9,231	3,747	23.6	25.8	29.6	28.7	41.9	38.5	74.1
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	334	755	100,477	1,183	10,781	10,168	38.1	36.4	16.2	29.8	23.6	25.9	—
Manufacturing	553	1,396	63,177	1,794	6,945	3,706	31.6	31.5	30.1	33.4	31.9	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	121	251	(*)	16,061	(*)	—10,542	61.1	59.0	(*)	9.6	(*)	(*)	(*)
Wholesale and retail trade	1,149	4,134	254,387	3,600	22,225	15,636	20.7	27.3	11.4	17.3	11.9	16.2	37.3
Wholesale trade	267	688	75,464	1,313	4,885	6,593	42.6	41.4	22.3	27.2	21.6	28.5	(*)
Retail trade	882	3,446	178,923	2,487	17,360	9,043	23.7	31.8	13.3	18.5	14.0	19.4	41.2
Food stores	166	459	47,466	(*)	2,862	1,867	52.8	54.5	29.8	(*)	35.1	37.3	—
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	651	2,915	92,431	1,645	11,213	5,342	28.1	37.0	16.6	23.4	17.9	24.1	(*)
Finance, insurance, and real estate	2,439	34,694	121,572	25,555	3,751	—4,866	14.2	42.7	14.3	5.9	20.2	26.3	10.3
Finance	780	26,533	32,623	(*)	(*)	14,154	25.9	54.2	37.6	(*)	(*)	37.2	24.4
Insurance agents, brokers, and service	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	1,679	8,161	88,943	25,198	2,257	—19,042	17.0	14.5	13.3	10.0	14.1	26.5	11.1
Operators and lessors of buildings	1,272	6,479	73,437	24,697	2,215	—18,275	19.2	16.8	12.6	10.1	14.3	31.5	11.3
Other real estate	407	1,682	15,512	(*)	(*)	—767	36.0	30.4	44.5	(*)	(*)	(*)	(*)
Services	1,398	6,067	109,576	13,251	18,690	13,358	19.6	33.7	19.2	24.8	22.6	26.6	22.9
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other services	1,174	5,526	74,599	12,529	12,652	—1,853	21.5	37.3	21.5	26.3	28.3	32.2	22.9

Footnotes at end of table

Table 2.5—Partnerships, Receipts, and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (percent)[1] Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Vermont													
All industries	2,400	16,073	160,065	8,497	19,653	28,323	14.0	39 4	17.0	24 3	19.1	23 6	41.7
All nonfarm industries	1,877	14,933	131,157	5,325	19,259	22,961	15.8	43.5	17.5	16 0	19.7	27.5	45.6
Agriculture, forestry, and fishing	523	1,140	(*)	(*)	(*)	5,362	29.9	30.3	(*)	(*)	(*)	47 2	(*)
Farms	523	1 140	(*)	(*)	(*)	5 362	29 9	30 3	(*)	(*)	(*)	47 2	(*)
Other	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Wholesale and retail trade	302	647	50,172	674	4,666	2,831	38.1	36.7	27.5	31.0	26 5	42 9	(*)
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Retail trade	289	618	39 589	531	3,484	2 138	39 4	38 0	32 0	36 4	34 0	50 5	(*)
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other retail trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	844	12,581	21,756	1,710	(*)	9,892	23.9	53.2	32 6	26 9	(*)	50.2	61.5
Finance	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	—	(*)	—
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Real estate	542	1 519	9 960	1,628	(*)	—306	29 8	28 0	31 4	27 5	(*)	(*)	(*)
Operators and lessors of buildings	395	1 161	8 722	1 178	(*)	222	35 2	33 1	35 3	35 8	(*)	(*)	(*)
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	475	1,170	40,808	2,278	9,361	7,858	31.6	28.8	37 8	29.1	32.6	38 6	(*)
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	362	782	19 004	(*)	(*)	1,654	36 5	35 0	62 2	(*)	(*)	(*)	(*)
Virginia													
All industries	19,471	76,358	2,070,793	140,016	233,349	253,353	5 1	5 9	3.9	6 7	5 9	6.6	11.3
All nonfarm industries	17,909	72,301	2,006,661	133,904	228,658	237,589	5 3	6 1	3.9	6 9	6 0	6 7	11 5
Agriculture, forestry, and fishing	1,889	4,872	83,112	6,546	7,309	21,564	18 2	20.5	23.4	24 0	24 7	30.9	47.2
Farms	1 562	4 057	63 912	6 112	4 691	15 764	20 2	23 0	28 7	25 5	31 6	37 9	49 2
Other	327	815	19,200	(*)	2 618	5,800	42 2	44 9	32 7	(*)	39 6	(*)	(*)
Mining	271	637	156,264	8,272	12,973	54,976	38 8	34.2	10.2	14.6	15.0	11.9	(*)
Construction	1,771	3,791	252,484	4,219	33,258	34,078	18 6	18 4	9 6	23.6	24 7	14 7	22.0
Manufacturing	544	1,262	78,467	2,198	11,308	6,343	33.6	34 6	21.0	29 4	26.5	30.8	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	3,487	7,697	573,997	6,544	45,199	37,128	12.3	12.0	6 5	12 9	10 6	12.0	25.6
Wholesale trade	401	829	91 103	1 136	4 854	7 004	37 7	36 6	22 1	41 1	29 4	34 2	(*)
Retail trade	3 086	6 868	482 894	5 408	40 345	30 124	13 1	12 8	9 2	12 9	11 6	12 4	27 6
Food stores	391	810	106,402	856	6 525	4 292	31 8	31 0	18 2	25 0	24 9	21 7	(*)
Automotive dealers and service stations	667	1 369	139,430	1 305	8 372	10 370	27 7	27 1	17 0	29 1	20 0	24 6	(*)
Other retail trade	2 028	4 689	237 062	3 247	25 448	15 462	16 6	16 1	13 7	16 7	16 0	17 0	31 6
Finance, insurance, and real estate	7,672	46,203	451,006	92,002	25,473	—66,457	7.6	8 8	7 2	9 1	13.7	14 2	14 0
Finance	2 068	19 169	23 206	233	(*)	7 176	16 1	18 2	31 1	46 1	(*)	40 5	22 7
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Real estate	5 445	26 624	414 401	91 744	21 885	—77 080	8 6	8 1	7 5	9 1	14 0	11 7	15 0
Operators and lessors of buildings	4 272	20 762	331 854	89 052	17 912	—69 491	9 6	8 6	8 2	9 4	16 3	12 9	17 4
Other real estate	1 173	5 862	82 547	2 692	3 973	—7 589	19 2	20 8	18 8	23 7	24 3	25 8	18 7
Services	3,532	11,114	447,620	18,226	94,797	156,049	12 4	10 8	9 0	16.3	9 0	12 2	17 6
Medical and health services	318	975	5[illegible],400	469	9 348	27 183	38 0	33 9	22 5	36 2	24 8	24 5	(*)
Offices of physicians	97	521	34 809	(*)	4 549	24,400	25 2	44 0	26 3	(*)	31 0	26 3	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	570	2 175	141 102	1 333	30 874	82 302	27 5	20 5	15 7	18 6	15 3	16 6	(*)
Other services	2 644	7,964	256,118	16 426	54 575	48 564	14 8	13 3	12 5	18 0	12 3	23 0	17 8
Washington													
All industries	21,926	69,663	2,163,596	119,030	306,924	265,464	4 9	7 7	4 1	6 8	5 5	7 6	9 9
All nonfarm industries	20,166	65,365	1,958,139	101,906	281,961	241,206	5.1	6.0	4 2	7 5	5.7	8.1	10.7
Agriculture, forestry, and fishing	2,324	6,102	268,686	21,215	34,576	29,159	15 2	16 4	14 6	14.0	17.5	19 2	25.0
Farms	1 762	4 318	205 459	17 124	24 963	24 258	17 2	17 1	17 1	15 6	20 4	21 7	26 6
Other	562	1 784	63 229	4 091	9 615	4 901	33 0	38 2	29 5	32 0	34 0	35 5	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	951	2,209	301,077	5,686	53,619	12,804	25 1	24 7	7 9	35 9	8 4	17 6	24.0
Manufacturing	666	1,566	104,032	3,270	13,476	3,509	29 1	29 8	14 7	22 3	16.0	23.0	7.2
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,960	7,764	541,960	6,025	43,726	44,101	13 3	13 1	6.5	15 4	10.3	10 7	33 7
Wholesale trade	525	1 429	135 295	1 080	7 642	12 739	31 6	32 2	15 8	22 2	18 2	20 3	(*)
Retail trade	2 432	6 326	403 013	4 945	35 934	29 551	14 6	14 4	10 1	17 9	12 0	12 9	36 1
Food stores	609	1 302	90 577	1 286	4 154	5 853	32 8	33 3	27 3	54 1	28 5	38 6	(*)
Automotive dealers and service stations	318	776	92 380	650	5 137	6 355	32 8	31 1	20 8	26 4	21 7	26 6	(*)
Other retail trade	1 505	4 248	220 056	3 009	26 643	17 343	18 5	18 1	12 1	19 6	15 1	14 7	(*)
Finance, insurance, and real estate	10,514	58,460	319,114	59,647	10,366	—22,970	6 9	10.9	6.1	10.5	17.3	10.3	13 7
Finance	3 719	29 37[illegible]	36 578	1 00[illegible]	1 126	766	12 1	19 4	14 4	38 6	45 8	16 1	41 5
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Real estate	6 773	28 425	278 083	58 616	8 184	—23 588	8 4	9 6	9 0	10 7	18 5	13 4	12 2
Operators and lessors of buildings	5 220	18 936	186 140	55 642	4 350	—18 812	9 6	9 9	11 2	11 1	20 9	14 2	10 5
Other real estate	1 553	9 489	91 943	2 974	3 834	—4 776	17 5	20 7	15 4	31 2	30 9	26 9	32 7
Services	4,191	12,607	577,246	21,165	134,058	195,237	11 9	15.1	9 2	16 1	6 9	13 4	30 0
Medical and health services	636	1 749	153 386	2 611	33 426	63 519	28 6	23 3	18 6	32 2	16 9	24 3	(*)
Offices of physicians	179	696	67 439	584	16 234	30 688	40 9	26 1	19 7	27 4	19 6	21 5	(*)
Other medical services	457	1 053	85 947	2 029	17 192	32 831	36 9	35 7	30 0	40 8	27 0	45 5	(*)
Legal services	87[illegible]	2 979	169,249	1 915	33 595	99 846	25 8	21 7	19 6	21 2	20 1	21 4	(*)
Other services	2 685	7 879	254 613	16 657	67 037	31 872	15 2	22 4	11 8	19 7	12 3	17 1	30 9

Footnotes at end of table.

Table 2.5—Partnerships, Receipts, and Net Profit by State and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net profit (less loss)	Coefficient of variation (percent)[1] Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
West Virginia													
All industries	7,375	40,063	454,860	12,966	51,600	111,265	9 4	16 4	8 6	13 9	11.1	10 9	(*)
All nonfarm industries	7,072	39,457	443,956	11,923	51,214	109,936	9.6	16 6	8.7	13.9	11 2	11.0	(*)
Agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Mining	1,331	22,450	30,500	2,458	3,107	1,560	22 9	27 4	32 9	41.0	50.7	35.2	(*)
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	1,734	4,367	203,233	2,031	12,434	30,263	18.8	23.9	14 3	17.6	20.6	20.4	47.5
Wholesale trade	285	700	57,053	411	3,265	9,181	44 1	43 2	20 4	33 4	36 5	16 9	(*)
Retail trade	1 449	3,667	146,180	1,620	9,169	21 082	20 7	27 3	18 1	20 5	25 1	28 4	(*)
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Automotive dealers and service stations	354	708	43,062	441	3,178	4,933	40 5	40 5	35 4	40 6	56 7	64 0	(*)
Other retail trade	975	2 715	74,695	855	4,956	14 516	25 8	34 7	24 1	26 4	26 4	33 7	(*)
Finance, insurance, and real estate	1,695	5,484	18,217	3,064	(*)	7,097	20.3	25.7	30.7	31.4	74 5	42 2	43 6
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	1,310	3,679	13,042	2,986	(*)	4,411	23 1	25 3	33 0	32 4	(*)	50 2	47 8
Operators and lessors of buildings	1,085	3,079	12,242	2 928	(*)	4,170	25 3	27 8	35 2	33 1	(*)	52 8	48 0
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	1,213	3,242	134,236	2,529	19,665	62,085	22.6	22.1	15.2	29 1	18.6	16.4	(*)
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other medical services	—	—	—	—	—	—	—	—	—	—	—	—	—
Legal services	223	769	58,017	722	10,696	34,267	44 5	29 0	21 8	31 5	25 3	21 8	—
Other services	871	2,148	53,430	1,564	6,951	14,954	28 3	31 0	26 2	45 5	32 5	35 5	(*)
Wisconsin													
All industries	19,241	66,795	1,817,984	114,853	181,316	276,675	5.5	6.3	4 4	5.9	6.7	5 6	13.5
All nonfarm industries	15,546	58,316	1,648,568	96,010	174,286	237,959	6.0	6.9	4 5	5.9	6.9	5.8	13.9
Agriculture, forestry, and fishing	3,952	9,001	183,648	19,281	9,893	41,685	13 4	14.2	16.3	19.0	26 4	18 9	(*)
Farms	3,695	8 479	169,416	18,843	7 030	38,716	13 9	14 8	17 2	19 4	26 0	19 9	(*)
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,426	3,080	137,740	2,603	21,457	17,231	21.0	20.5	16 0	26.1	21.4	21.9	36.8
Manufacturing	632	1,785	156,612	3,360	23,630	19,001	28 5	27.8	14 5	25.0	16 1	22.0	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Wholesale and retail trade	3,543	7,767	654,163	8,252	58,054	52,248	12.6	12.6	8 2	12.7	11 5	12.5	28.6
Wholesale trade	258	601	195,869	2 441	8,623	15,966	31 8	28 3	11 9	25 0	13 8	15 1	(*)
Retail trade	3,285	7,166	458,294	5,811	49,431	36,282	13 4	13 4	10 5	14 6	13 3	16 5	30 3
Food stores	560	1,138	115,997	895	10,389	6,479	32 6	32 1	22 9	31 9	29 1	27 5	(*)
Automotive dealers and service stations	289	629	61 113	343	3,482	3,754	36 5	34 0	21 9	27 7	27 4	27 7	(*)
Other retail trade	2 436	5,399	281,184	4,573	35,560	26,049	15 9	16 1	13 5	17 5	16 3	21 5	33 0
Finance, insurance, and real estate	7,101	37,588	374,077	62,341	9,269	46,165	8 6	9.7	5.3	7 6	15.3	3.2	16.8
Finance	2,130	21,085	105,886	(*)	(*)	78,029	17 4	15 4	2 6	(*)	(*)	1 7	(*)
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Real estate	4,728	15,867	259,390	60,745	8,225	—33,565	10 2	9 9	7 5	7 6	14 1	14 2	10 9
Operators and lessors of buildings	3,944	13,124	203,409	59,013	7,024	—29,056	11 0	10 3	7 2	7 6	14 6	15 7	9 8
Other real estate	784	2,743	55,981	1,732	(*)	—4,509	27 6	28 5	22 1	58 8	(*)	33 2	43 3
Services	2,384	6,968	266,163	15,041	55,530	101,197	15 8	16 4	12.2	17.1	13.2	15.3	24.5
Medical and health services	177	639	52,970	749	11,532	23,841	42 8	29 4	21 9	25 4	24 5	24 8	—
Offices of physicians	152	528	39,292	569	7,241	20,461	49 2	33 8	24 8	30 4	27 7	27 4	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	383	1,416	68,265	1,054	16,177	46,835	38 7	32 2	23 9	27 2	22 1	25 5	—
Other services	1,824	4,913	144,928	13,238	27,821	30,521	18 6	21 2	17 6	19 5	21 1	26 7	24 5
Wyoming													
All industries	2,690	11,494	329,597	16,824	32,626	9,062	14.1	27.5	12 8	19.0	16 7	23.2	47.7
All nonfarm industries	2,381	10,650	265,670	10,403	30,329	11,533	15.0	29.5	13.6	16.0	17 6	21.4	62.2
Agriculture, forestry, and fishing	373	972	90,042	7,121	3,345	1,287	36.7	34.1	30.2	36.9	37 8	61.7	37.9
Farms	309	844	63,927	6,421	2,297	—2 471	39 5	36 4	34 1	42 0	44 2	(*)	37 9
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Transportation, communication, electric, gas, and sanitary services	—	—	—	—	—	—	—	—	—	—	—	—	—
Wholesale and retail trade	608	1,833	129,255	2,164	9,006	11,406	25 8	26 8	20.9	26 1	24 8	22.0	(*)
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Retail trade	798	1,812	106,727	1,995	8,188	7,360	26 1	27 0	25 4	30 3	27 4	31 8	(*)
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	581	1,318	49,948	1,407	5,104	5,130	31 2	32 0	40 1	36 9	36 9	41 2	(*)
Finance, insurance, and real estate	874	6,604	25,361	3,623	(*)	11,056	24 6	47.0	27.3	32 5	(*)	40.0	43.9
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers and service	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	—
Real estate	712	2,224	15,912	3,564	(*)	3 653	27 2	26 9	27 8	32 9	(*)	43 8	46 8
Operators and lessors of buildings	584	1,615	11,500	3,520	(*)	1,567	30 3	30 2	32 5	33 3	(*)	(*)	46 8
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	—	—	—	—	—	—	—	—	—	—	—	—	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	—	—	—	—	—	—	—	—	—	—	—	—	—
Other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

(*) Estimate is not shown separately because of the small number of sample returns on which it was based However, the data are included in the appropriate totals

[1] This is the standard deviation of the estimate expressed as a percentage of the estimate These percentages, when added to and subtracted from the estimates in columns 1 through 6 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall

[2] Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries

[3] United States totals exclude Puerto Rico and foreign returns

N[illegible] Wholesale and retail trade not a[illegible]able and Nature of business not allocable are not shown separately because of the small number of sample returns on which they were based However the data are [illegible] totals

Table 2.6—Partnerships With Depreciation: Receipts, Net Profit, and Depreciation, by Size of Business Receipts and Selected Industries

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	All industries: Number of partnerships	All industries: Business receipts[1]	All industries: Depreciation	All industries: Net profit (less loss)	Agriculture, forestry, and fishing — Total: Number of partnerships	Total: Business receipts[1]	Total: Depreciation	Total: Net profit (less loss)	Farms — Total: Number of partnerships	Total: Business receipts[1]	Total: Depreciation	Total: Net profit (less loss)
Total	783,720	119,010,987	5,829,601	5,374,158	106,509	11,123,294	875,884	1,061,783	95,824	9,874,968	805,810	912,186
Under $10,000[2]	201,638	804,874	472,890	—1,476,725	29,602	96,638	73,402	—222,094	26,852	89,600	69,579	—213,494
$10,000 under $25,000	128,828	2,158,251	407,034	—86,826	16,187	271,309	54,371	—22,388	14,463	242,980	49,042	—27,635
$25,000 under $50,000	116,543	4,217,107	568,159	335,706	15,818	577,158	82,456	37,717	14,422	527,623	77,086	26,772
$50,000 under $100,000	119,587	8,617,609	872,076	1,029,338	17,701	1,293,137	138,803	234,578	15,886	1,161,552	126,799	211,349
$100,000 under 200,000	107,439	15,338,065	1,216,700	1,900,428	14,184	1,967,826	179,799	355,914	12,428	1,703,858	163,699	308,882
$200,000 under $500,000	81,520	24,762,812	1,774,240	2,580,643	9,941	2,922,373	192,796	521,211	8,697	2,638,038	180,754	467,520
$500,000 under $1,000,000	23,014	15,724,783	997,584	1,053,438	1,939	1,308,109	72,425	117,925	1,687	1,129,238	65,527	103,725
$1,000,000 under $2,000,000	9,402	12,923,918	850,551	631,113	770	1,052,652	47,437	25,736	679	925,458	42,875	19,510
$2,000,000 under $5,000,000	4,202	12,596,965	723,867	735,016	252	729,685	22,820	7,204	214	610,325	20,602	6,221
$5,000,000 or more	1,548	21,866,582	745,500	1,672,026	105	904,406	11,515	5,960	96	838,295	9,847	9,336

Selected industry, size of business receipts[1]	Agriculture, forestry, and fishing—Continued: Farms—Continued: Field crop: Number of partnerships	Field crop: Business receipts[1]	Field crop: Depreciation	Field crop: Net profit (less loss)	Fruit, tree nut, and vegetable: Number of partnerships	Fruit, tree nut, and vegetable: Business receipts[1]	Fruit, tree nut, and vegetable: Depreciation	Fruit, tree nut, and vegetable: Net profit (less loss)	Livestock: Number of partnerships	Livestock: Business receipts[1]	Livestock: Depreciation	Livestock: Net profit (less loss)
Total	34,778	3,837,324	306,244	868,871	10,485	1,084,879	101,834	82,357	47,878	4,918,192	385,426	—51,326
Under $10,000[2]	8,622	32,194	15,031	—31,516	3,473	10,643	10,181	—53,811	13,611	43,076	42,362	—120,879
$10,000 under $25,000	4,912	80,331	14,479	7,430	1,667	27,975	6,226	—8,093	7,562	129,858	27,850	—27,394
$25,000 under $50,000	4,824	172,484	18,589	32,497	1,889	74,124	9,206	6,144	7,550	275,372	47,941	371
$50,000 under $100,000	5,505	402,309	43,201	125,183	1,008	71,612	8,136	6,829	8,949	658,952	73,324	69,287
$100,000 under $200,000	6,111	834,995	80,833	243,122	935	132,739	10,342	18,006	5,002	587,426	69,445	33,472
$200,000 under $500,000	3,921	1,146,357	83,543	342,206	1,009	316,440	25,409	68,422	3,704	1,097,221	69,114	43,327
$500,000 under $1,000,000	644	445,482	27,175	80,370	350	233,045	20,104	20,703	663	428,401	17,727	1,461
$1,000,000 under $2,000,000	147	210,706	14,371	26,653	96	129,999	8,720	14,122	432	578,865	19,513	—20,806
$2,000,000 under $5,000,000	77	225,350	6,774	37,500	(*)	(*)	(*)	(*)	124	348,285	11,443	—32,732
$5,000,000 or more	7	87,116	1,148	5,426	5	43,512	1,113	970	78	670,734	6,707	2,567

Selected industry, size of business receipts[1]	Agriculture, forestry, and fishing—Continued: Farms—Continued: Other: Number of partnerships	Other: Business receipts[1]	Other: Depreciation	Other: Net profit (less loss)	Agricultural services, forestry, and fishing: Number of partnerships	Agricultural services, forestry, and fishing: Business receipts[1]	Agricultural services, forestry, and fishing: Depreciation	Agricultural services, forestry, and fishing: Net profit (less loss)	Mining — Total: Number of partnerships	Mining — Total: Business receipts[1]	Mining — Total: Depreciation	Mining — Total: Net profit (less loss)
Total	2,713	234,473	12,306	32,284	10,885	1,246,326	70,074	149,577	8,533	3,214,278	203,784	337,786
Under $10,000[2]	1,146	3,485	1,995	—7,168	2,750	7,038	3,823	—8,600	4,137	11,708	16,729	—304,110
$10,000 under $25,000	(*)	(*)	(*)	(*)	1,734	28,329	5,329	5,247	711	11,768	946	—25,247
$25,000 under $50,000	(*)	(*)	(*)	(*)	1,396	49,536	5,370	10,945	840	31,719	3,277	—8,105
$50,000 under $100,000	424	28,679	2,138	10,050	1,815	131,585	12,004	23,229	1,184	80,021	7,389	—7,312
$100,000 under $200,000	380	48,698	2,979	14,282	1,756	263,968	16,100	47,032	816	121,776	13,410	504
$200,000 under $500,000	263	78,020	2,688	13,565	1,044	284,335	12,042	53,691	944	298,522	18,899	52,139
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	252	178,870	6,898	14,200	413	296,822	15,508	51,364
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	91	127,194	4,622	6,226	230	335,658	24,288	36,678
$2,000,000 under $5,000,000	—	—	—	—	38	111,360	2,218	983	175	544,473	26,435	131,011
$5,000,000 or more	5	36,933	879	373	9	66,111	1,668	—3,376	81	1,481,003	78,683	410,847

Selected industry, size of business receipts[1]	Mining—Continued: Oil and gas extraction: Number of partnerships	Oil and gas extraction: Business receipts[1]	Oil and gas extraction: Depreciation	Oil and gas extraction: Net profit (less loss)	Other mining: Number of partnerships	Other mining: Business receipts[1]	Other mining: Depreciation	Other mining: Net profit (less loss)	Construction — Total: Number of partnerships	Construction — Total: Business receipts[1]	Construction — Total: Depreciation	Construction — Total: Net profit (less loss)
Total	5,269	2,014,702	118,930	136,741	1,264	1,199,568	84,834	201,028	48,630	7,722,740	222,861	630,380
Under $10,000[2]	3,845	11,302	14,381	—278,514	292	406	2,348	—24,596	5,389	23,554	4,180	—9,510
$10,000 under $25,000	879	11,414	816	—26,215	(*)	(*)	(*)	(*)	8,166	139,871	9,650	33,580
$25,000 under $50,000	806	30,533	3,257	—8,828	(*)	(*)	(*)	(*)	10,053	366,395	20,621	92,501
$50,000 under $100,000	1,048	70,951	6,578	—9,556	(*)	(*)	(*)	(*)	8,297	597,332	21,147	111,264
$100,000 under $200,000	547	97,944	9,563	—993	(*)	(*)	(*)	(*)	7,649	1,059,541	36,130	136,148
$200,000 under $500,000	696	216,997	12,747	33,541	248	81,525	6,152	18,596	5,043	1,553,787	38,617	150,739
$500,000 under $1,000,000	293	212,940	9,583	32,631	120	83,882	5,925	18,733	1,306	918,091	21,012	49,433
$1,000,000 under $2,000,000	133	190,597	13,383	10,072	97	145,061	10,905	26,606	497	684,610	11,878	29,204
$2,000,000 under $5,000,000	88	258,642	12,706	57,924	87	285,831	13,729	73,067	283	870,694	21,600	26,423
$5,000,000 or more	32	913,382	35,896	327,681	49	567,621	40,987	63,166	127	1,508,765	37,026	10,598

Footnotes at end of table

Table 2.6—Partnerships With Depreciation: Receipts, Net Profit, and Depreciation, by Size of Business Receipts and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)
	Construction—Continued											
	General contractors				Special trade contractors							
					Total				Plumbing, heating, and air conditioning			
Total	18,218	4,817,912	130,604	180,451	30,468	3,095,888	81,473	447,540	4,244	574,350	10,226	75,319
Under $10,000[2]	1,956	8,246	1,925	—8,253	3,433	15,308	2,255	—1,257	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,165	20,059	2,167	3,166	7,001	119,812	7,483	30,414	712	13,149	463	1,713
$25,000 under $50,000	3,000	113,332	7,954	20,064	6,911	248,047	12,072	72,278	(*)	(*)	(*)	(*)
$50,000 under $100,000	3,173	231,897	7,298	26,371	5,124	365,435	13,849	84,893	1,369	95,826	3,333	24,872
$100,000 under $200,000	2,820	373,281	14,150	28,711	4,549	686,360	21,980	107,437	829	113,082	1,941	19,045
$200,000 under $500,000	2,550	800,073	19,496	58,840	2,493	753,714	20,121	91,899	575	165,355	2,502	17,576
$500,000 under $1,000,000	843	587,099	14,490	19,488	463	330,992	6,522	29,945	74	50,555	569	4,154
$1,000,000 under $2,000,000	349	473,794	7,872	10,234	146	206,892	3,817	16,750	30	46,196	575	4,100
$2,000,000 under $5,000,000	255	780,621	20,435	22,377	28	90,073	1,165	4,046	(*)	(*)	(*)	(*)
$5,000,000 or more	107	1,229,510	34,817	—637	20	279,255	2,209	11,135	(*)	(*)	(*)	(*)
	Special trade contractors—Continued											
	Painting, paper hanging, and decorating				Masonry, stonework, tile setting, and plastering				Contractors not elsewhere classified			
Total	3,712	177,355	4,014	42,481	4,180	424,282	9,090	69,781	18,352	1,919,921	68,143	259,979
Under $10,000[2]	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,435	9,544	1,776	—2,525
$10,000 under $25,000	1,071	18,164	599	7,681	855	16,803	945	3,199	4,363	71,696	5,476	17,821
$25,000 under $50,000	1,426	51,365	1,159	16,509	1,070	38,369	1,481	15,160	3,987	142,651	9,021	38,934
$50,000 under $100,000	(*)	(*)	(*)	(*)	785	59,049	1,053	19,688	2,612	183,484	8,685	32,618
$100,000 under $200,000	(*)	(*)	(*)	(*)	742	108,851	1,708	15,133	3,135	443,694	17,834	70,113
$200,000 under $500,000	125	40,858	665	5,443	409	116,562	2,340	12,172	1,384	430,939	14,614	56,708
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	304	223,672	5,614	23,434
$1,000,000 under $2,000,000	3	5,799	56	455	(*)	(*)	(*)	(*)	97	134,220	2,999	11,182
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	20	63,820	1,088	2,558
$5,000,000 or more	—	—	—	—	(*)	(*)	(*)	(*)	14	218,001	1,036	9,136
	Manufacturing											
	Total				Lumber and wood products, except furniture				Printing, publishing, and allied industries			
Total	24,079	7,051,377	239,661	543,201	4,178	1,106,569	57,419	40,789	4,982	590,418	18,710	67,574
Under $10,000[2]	4,214	16,387	5,801	—38,738	735	3,975	419	—1,504	998	2,610	218	—80
$10,000 under $25,000	2,937	48,080	4,052	5,727	645	12,370	2,314	1,064	497	6,234	410	1,076
$25,000 under $50,000	3,248	113,117	5,596	21,220	(*)	(*)	(*)	(*)	799	28,411	929	4,575
$50,000 under $100,000	4,495	325,633	9,723	72,012	(*)	(*)	(*)	(*)	1,250	87,185	2,787	19,279
$100,000 under $200,000	4,273	586,828	19,173	68,661	759	94,739	7,036	14,087	921	133,565	4,044	11,644
$200,000 under $500,000	2,866	879,380	29,716	93,202	596	180,977	12,100	22,980	374	107,773	2,597	—329
$500,000 under $1,000,000	1,093	779,764	21,109	62,837	220	154,777	5,958	12,778	77	49,936	1,167	4,976
$1,000,000 under $2,000,000	540	749,495	19,059	46,127	101	136,825	4,867	9,787	42	59,349	1,519	8,234
$2,000,000 under $5,000,000	248	768,214	16,444	66,988	31	95,964	1,915	391	16	59,649	2,156	13,595
$5,000,000 or more	165	2,784,479	108,988	145,168	21	367,029	18,796	—29,489	8	55,704	883	4,604
	Manufacturing—Continued								Transportation, communication, electric, gas, and sanitary services			
	Machinery, except electrical				Other manufacturing industries				Total			
Total	1,991	398,889	10,743	81,044	12,928	4,955,503	154,789	373,794	12,631	1,970,724	270,358	—13,894
Under $10,000[2]					2,339	9,040	5,059	—37,394	2,625	10,123	25,470	—47,045
$10,000 under $25,000	1,117	51,188	1,846	12,848	1,652	27,305	1,236	3,057	1,849	32,610	7,655	—205
$25,000 under $50,000					1,518	55,481	2,064	10,719	2,644	92,019	13,847	9,020
$50,000 under $100,000					2,274	159,505	3,876	35,888	2,206	152,993	16,781	24,052
$100,000 under $200,000	532	75,426	2,667	13,156	2,061	283,098	5,426	29,774	1,761	244,903	19,453	32,771
$200,000 under $500,000	225	69,091	1,949	10,650	1,671	521,539	13,070	59,901	997	293,124	34,615	18,106
$500,000 under $1,000,000	84	57,833	1,788	10,110	712	517,218	12,196	34,973	337	230,293	22,344	—3,570
$1,000,000 under $2,000,000	25	46,122	544	4,163	376	523,573	12,284	23,824	140	189,942	44,767	—17,056
$2,000,000 under $5,000,000					197	596,227	12,218	53,121	109	326,342	66,197	—21,581
$5,000,000 or more	8	99,229	1,949	10,117	128	2,262,517	87,360	159,933	23	396,375	19,230	—8,166

Footnotes at end of table

Table 2.6—Partnerships With Depreciation: Receipts, Net Profit, and Depreciation, by Size of Business Receipts and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)
	Transportation, communication, electric, gas and sanitary services—Continued											
	Transportation											
	Total				Trucking and warehousing				Other transportation			
Total	**10,184**	**1,702,836**	**209,387**	**49,873**	**7,735**	**947,269**	**70,781**	**61,613**	**2,448**	**755,567**	**138,606**	**—31,840**
Under $10,000[2]	1 949	8,356	12,992	—14,057	1,144	5,640	1,877	113	805	2,716	11,115	—14,170
$10,000 under $25,000	1 459	26,002	6,517	—2,336	1,085	19,931	3,469	—466	622	13,828	3,813	648
$25,000 under $50,000	2,097	70,954	12,058	7,591	1,849	63,197	11,291	5,091	232	15,992	3,287	2,705
$50,000 under $100,000	1,602	126,265	15,422	22,074	1,570	110,273	12,135	19,369	232	15,992	3,287	2,705
$100,000 under $200,000	1,533	211,963	16,203	31,710	1,235	165,013	12,265	21,995	(*)	(*)	(*)	(*)
$200,000 under $500,000	818	243,178	29,493	10,121	554	159,617	14,382	14,284	264	83,559	15,111	—4,163
$500,000 under $1,000,000	287	194,567	10,890	14,032	179	120,018	4,909	8,048	108	74,549	5,981	5,984
$1,000,000 under $2,000,000	120	164,927	41,957	—17,055	60	82,241	4,973	3,464	60	82,686	36,984	—20,519
$2,000,000 under $5,000,000	119	656,606	63,837	—2,107	59	221,339	5,440	9,915	60	435,267	58,397	—12,022
$5,000,000 or more												
	Transportation, communication, electric, gas, and sanitary services—Continued				Wholesale and retail trade							
	Communication, electric, gas, and sanitary services				Total				Wholesale trade			
Total	**2,567**	**267,888**	**60,992**	**—63,667**	**156,153**	**60,012,860**	**426,138**	**2,808,113**	**20,963**	**14,053,598**	**106,306**	**833,274**
Under $10,000[2]	676	1,767	12,478	—32,986	14,317	65,364	4,964	—9,344	1,994	9,752	1,071	2,294
$10,000 under $25,000	(*)	(*)	(*)	(*)	14,273	243,908	11,582	1,003	1,386	22,881	1,220	2,948
$25,000 under $50,000	547	21,065	1,791	1,429	20,578	765,308	22,308	60,711	1,874	66,787	1,923	11,818
$50,000 under $100,000	632	59,648	4,609	3,039	30,635	2,224,838	46,885	212,104	2,593	205,345	3,970	37,741
$100,000 under $200,000					35,004	5,100,871	77,106	484,708	3,600	528,918	8,765	60,054
$200,000 under 500,000	179	49,948	5,122	7,985	29,862	9,154,527	102,124	750,115	4,307	1,396,729	16,302	144,829
$500,000 under $1,000,000	50	35,726	11,454	—17,602	6,931	6,062,942	55,829	394,194	2,447	1,715,939	18,341	133,968
$1,000,000 under $2,000,000					3,516	4,806,657	38,084	265,727	1,555	2,160,393	17,648	136,022
$2,000,000 under $5,000,000	33	93,126	24,400	—27,661	1,538	4,575,841	30,240	194,150	854	2,619,211	16,513	114,142
$5,000,000 or more					499	7,010,904	37,216	254,745	353	5,327,643	24,553	199,458
	Wholesale and retail trade—Continued											
	Retail trade											
	Total				Building materials, hardware, garden supply and mobile home dealers				General merchandise stores			
Total	**138,634**	**25,936,320**	**316,414**	**1,772,702**	**6,686**	**1,620,213**	**23,893**	**126,893**	**3,678**	**841,799**	**10,112**	**82,975**
Under $10,000[2]	12,323	55,612	3,893	—11,638	(*)	(*)	(*)	(*)	787	10,087	340	774
$10,000 under $25,000	12,616	219,027	10,250	—2,778	(*)	(*)	(*)	(*)				
$25,000 under $50,000	18,633	696,495	20,138	48,422	(*)	(*)	(*)	(*)	622	29,161	796	1,726
$50,000 under $100,000	28,042	2,019,493	42,915	184,353	1,133	89,948	3,056	3,980				
$100,000 under $200,000	31,404	4,571,953	70,341	424,654	1,613	253,330	4,208	28,787	1,356	202,125	2,460	17,311
$200,000 under $500,000	25,548	7,756,015	85,822	905,212	1,697	522,927	6,887	33,748	653	202,312	2,226	12,021
$500,000 under $1,000,000	6,484	4,347,003	39,288	260,226	636	429,137	4,578	26,657	345	219,260	1,896	15,186
$1,000,000 under $2,000,000	1,957	2,641,491	20,417	129,465	196	268,356	2,508	21,262	72	95,415	819	6,700
$2,000,000 under $5,000,000	681	1,947,970	13,687	79,469	51	146,333	818	10,531	38	103,789	865	6,292
$5,000,000 or more	146	1,683,261	12,663	55,287	12	91,447	630	5,354	5	79,650	908	2,963
	Food stores											
	Total				Grocery stores				Other food stores			
Total	**20,994**	**5,660,335**	**50,655**	**289,667**	**14,689**	**4,592,006**	**38,654**	**201,553**	**8,305**	**1,068,326**	**14,001**	**88,114**
Under $10,000[2]	926	5,536	290	—11	(*)	(*)	(*)	(*)	642	4,646	279	—200
$10,000 under $25,000	783	11,133	272	—747	(*)	(*)	(*)	(*)				
$25,000 under $50,000	2,089	60,773	2,419	8,198	860	32,667	531	2,748	1,229	48,106	1,888	3,360
$50,000 under $100,000	5,322	403,207	5,973	35,570	3,805	282,901	3,497	18,907	1,517	120,306	2,476	18,663
$100,000 under $200,000	4,700	689,438	8,977	46,800	3,157	468,006	5,976	24,928	1,543	221,432	3,001	21,872
$200,000 under $500,000	4,556	1,403,774	12,858	89,697	3,543	1,095,424	9,456	64,243	1,013	308,350	3,402	25,454
$500,000 under $1,000,000	1,720	1,198,380	8,053	56,555	1,471	1,022,317	6,645	45,082	249	176,063	1,408	11,473
$1,000,000 under $2,000,000	646	868,031	5,501	30,359	551	747,684	4,557	25,468	95	120,327	944	4,891
$2,000,000 under $5,000,000	208	614,057	3,576	18,573	196	584,687	3,341	17,166	(*)	(*)	(*)	(*)
$5,000,000 or more	44	386,026	2,736	8,763	39	346,300	2,368	5,569	5	39,726	368	1,194

Footnotes at end of table

Table 2.6—Partnerships With Depreciation: Receipts, Net Profit, and Depreciation, by Size of Business Receipts and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)
	Wholesale and retail trade—Continued											
	Retail trade—Continued											
	Automotive dealers and service stations											
	Total				Motor vehicle dealers				Gasoline service stations			
Total	**24,275**	**6,586,542**	**47,647**	**387,132**	**4,689**	**2,494,333**	**12,087**	**97,236**	**14,538**	**3,171,141**	**25,709**	**251,310**
Under $10,000[2]	996	5,080	407	—1,984	(*)	(*)	(*)	(*)	924	11,164	649	604
$10,000 under $25,000	868	14,881	580	1,221	(*)	(*)	(*)	(*)				
$25,000 under $50,000	2,415	94,760	1,516	1,897	744	31,179	587	1,712	927	35,697	438	—652
$50,000 under $100,000	3,030	220,866	2,861	15,500	587	45,563	577	2,733	1,626	120,802	1,460	7,333
$100,000 under $200,000	7,411	1,100,976	10,785	99,234	748	112,276	559	5,003	5,510	823,385	8,211	79,330
$200,000 under $500,000	7,084	2,131,308	15,287	154,323	1,019	330,791	1,387	14,478	4,722	1,407,842	9,879	112,246
$500,000 under $1,000,000	1,594	1,062,576	6,489	58,774	646	454,194	2,111	10,634	668	436,447	2,718	32,705
$1,000,000 under $2,000,000	572	775,296	3,459	26,212	418	575,583	2,084	13,067	107	138,541	959	8,992
$2,000,000 under $5,000,000	249	713,444	3,840	21,567	198	572,774	2,632	14,658				
$5,000,000 or more	56	467,355	2,223	10,388	45	368,509	1,752	5,332	52	197,263	1,395	10,752
	Automotive dealers and service stations—Continued											
	Other automotive dealers				Apparel and accessory stores				Furniture and home furnishings stores			
Total	**5,050**	**921,068**	**10,051**	**68,588**	**11,245**	**1,360,007**	**15,140**	**133,598**	**9,730**	**1,602,149**	**16,208**	**138,442**
Under $10,000[2]	656	5,333	340	—986	1,232	6,998	254	—2,815	784	2,892	216	—469
$10,000 under $25,000					1,287	24,367	607	406	925	16,467	389	—476
$25,000 under $50,000	744	27,884	491	837	1,797	69,117	1,093	7,672	1,228	48,618	1,235	3,748
$50,000 under $100,000	817	54,501	824	5,434	2,337	171,341	1,909	13,154	1,403	103,998	1,418	12,241
$100,000 under $200,000	1,153	165,315	2,015	14,901	2,744	387,894	5,136	46,262	1,860	279,006	3,069	25,741
$200,000 under $500,000	1,343	392,675	4,021	27,599	1,538	445,661	4,213	45,265	1,988	607,453	6,122	59,013
$500,000 under $1,000,000	280	171,935	1,860	15,435	238	149,896	992	12,972	408	276,102	1,554	17,894
$1,000,000 under $2,000,000	47	61,172	416	4,153	50	64,288	519	5,349	96	132,241	999	9,578
$2,000,000 under $5,000,000	10	42,253	284	1,213	(*)	(*)	(*)	(*)	28	71,864	453	3,210
$5,000,000 or more					(*)	(*)	(*)	(*)	8	63,510	753	5,962
	Eating places				Drinking places				Liquor stores			
Total	**20,566**	**2,593,838**	**67,882**	**181,390**	**9,586**	**732,278**	**22,772**	**69,884**	**4,174**	**891,044**	**9,706**	**62,841**
Under $10,000[2]	1,439	8,931	632	—943	729	3,047	199	—166				
$10,000 under $25,000	2,112	36,060	1,919	—1,727	1,355	23,954	907	-2,275	571	13,718	197	—309
$25,000 under $50,000	4,237	155,579	6,023	11,478	1,759	62,214	2,724	3,559				
$50,000 under $100,000	5,454	371,793	12,905	30,196	3,034	217,082	7,054	23,455	929	68,109	1,036	6,502
$100,000 under $200,000	4,042	583,051	13,950	40,922	2,345	304,337	8,832	30,403	953	149,745	2,257	12,595
$200,000 under $500,000	2,522	775,377	17,869	59,623	283	79,396	1,896	7,157	1,490	469,138	5,260	31,676
$500,000 under $1,000,000	613	391,836	7,785	29,262	(*)	(*)	(*)	(*)	194	122,847	703	8,086
$1,000,000 under $2,000,000	120	163,597	3,765	10,157	—	—	—	—				
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	—	—	—	—	37	66,487	253	4,291
$5,000,000 or more	3	28,832	430	12	(*)	(*)	(*)	(*)	—	—	—	—
	Wholesale and retail trade—Continued				Finances insurance, and real estate							
	Retail trade—Continued				Total				Finance			
	Other retail trade								Total			
Total	**27,921**	**3,730,114**	**55,109**	**320,080**	**280,750**	**23,011,321**	**4,896,083**	**—3,231,742**	**13,110**	**2,047,273**	**74,515**	**—247,822**
Under $10,000[2]	5,344	18,729	1,623	—4,797	109,862	454,250	213,682	—664,415	7,114	18,763	18,522	—225,436
$10,000 under $25,000	4,351	71,940	4,119	—2,398	61,175	1,011,621	252,421	—123,549	2,159	34,380	4,223	—40,511
$25,000 under $50,000	4,177	152,386	4,179	12,632	38,472	1,376,944	338,855	—45,308	1,683	56,722	6,234	—14,010
$50,000 under $100,000	5,210	359,122	6,452	42,723	29,733	2,130,760	514,864	—66,323	1,080	82,273	7,198	24,651
$100,000 under $200,000	4,160	622,051	10,667	76,619	19,108	2,694,184	720,163	—429,275	315	43,791	5,821	—58,567
$200,000 under $500,000	3,737	1,118,469	13,204	112,689	14,948	4,606,357	1,152,353	—782,600	340	102,068	5,241	—12,527
$500,000 under $1,000,000	678	459,758	6,094	32,010	4,500	3,075,731	647,637	—440,202	127	90,026	3,704	8,686
$1,000,000 under $2,000,000	181	243,502	2,924	17,786	1,894	2,604,737	477,278	—341,115	176	270,447	2,901	20,254
$2,000,000 under $5,000,000	47	129,083	1,006	10,169	814	2,388,557	366,193	—219,527	63	185,584	4,778	—292
$5,000,000 or more	16	555,064	4,945	22,647	244	3,268,180	215,607	—119,428	53	1,163,219	13,893	49,930

Footnotes at end of table

Table 2.6—Partnerships With Depreciation: Receipts, Net Profit, and Depreciation, by Size of Business Receipts and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)
	Finance, insurance, and real estate—Continued											
	Finance—Continued											
	Banking, and credit agencies other than banks				Security, commodity brokers, and services				Holding and investment companies			
Total	**822**	**117,334**	**2,185**	**17,780**	**804**	**1,403,739**	**10,872**	**57,489**	**11,884**	**526,200**	**81,858**	**—323,091**
Under $10,000[2]	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	6,852	18,402	18,453	—225,235
$10,000 under $25,000	384	6,759	291	2,094	(*)	(*)	(*)	(*)	1,953	30,699	4,052	—41,152
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,569	52,862	8,118	—14,890
$50,000 under $100,000	160	15,929	491	5,534	(*)	(*)	(*)	(*)	869	67,768	6,657	21,119
$100,000 under $200,000	63	20,167	156	969	(*)	(*)	(*)	(*)	258	36,081	5,699	—60,905
$200,000 under $500,000					95	29,722	363	—711	182	52,179	4,722	—12,785
$500,000 under $1,000,000					67	50,120	677	2,955	54	35,294	2,949	5,037
$1,000,000 under $2,000,000	15	74,479	1,247	9,163	59	79,017	329	8,930	111	182,110	2,561	9,182
$2,000,000 under $5,000,000					48	143,928	948	—1,052	(*)	(*)	(*)	(*)
$5,000,000 or more					49	1,093,523	8,118	47,605	(*)	(*)	(*)	(*)
	Insurance agents, brokers, and service				Real estate							
					Total				Operators and lessors of buildings			
Total	**5,122**	**939,929**	**9,588**	**172,817**	**262,518**	**20,824,119**	**4,812,000**	**—3,158,537**	**232,820**	**17,863,389**	**4,661,079**	**—3,081,135**
Under $10,000[2]	(*)	(*)	(*)	(*)	102,318	433,538	194,443	—432,324	90,141	387,858	176,263	—344,450
$10,000 under $25,000	656	12,743	411	3,175	58,360	964,498	247,787	—86,213	51,362	847,967	232,991	—99,736
$25,000 under $50,000	903	31,436	793	13,659	35,886	1,288,786	326,828	—44,957	31,830	1,147,007	313,951	—83,661
$50,000 under $100,000	1,334	103,202	2,100	48,198	27,319	1,945,285	525,566	—139,172	24,167	1,722,557	491,446	—190,087
$100,000 under $200,000	1,110	150,327	1,860	43,390	17,683	2,500,066	712,502	—414,098	16,184	2,294,686	696,068	—439,041
$200,000 under $500,000	516	160,456	1,689	40,462	14,092	4,343,833	1,145,423	—810,535	12,893	3,980,741	1,125,082	—821,578
$500,000 under $1,000,000	105	67,479	429	14,533	4,268	2,918,226	643,504	—463,421	3,848	2,617,378	629,671	—435,174
$1,000,000 under $2,000,000	44	59,611	369	5,747	1,674	2,274,879	474,008	—367,116	1,469	1,984,664	460,697	—322,232
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	733	2,143,870	361,135	—234,339	590	1,718,755	348,424	—227,912
$5,000,000 or more	6	293,623	910	—4,996	185	1,811,338	200,804	—164,362	136	1,161,736	186,486	—117,264
	Real estate—Continued											
	Lessors, others than buildings				Real estate agents, brokers, and managers				Other real estate			
Total	**18,640**	**392,990**	**82,090**	**87,320**	**7,575**	**849,437**	**48,685**	**12,848**	**3,843**	**1,518,363**	**40,146**	**—155,578**
Under $10,000[2]	9,548	37,259	13,614	—39,101	1,664	5,266	3,122	—19,567	965	3,155	1,444	—29,206
$10,000 under $25,000	4,965	79,297	12,292	18,232	1,670	30,722	1,466	—655	363	6,492	1,038	—4,054
$25,000 under $50,000	2,544	87,988	8,624	36,719	1,139	40,542	3,106	5,329	373	13,149	1,147	—3,344
$50,000 under $100,000	1,057	74,520	8,379	31,648	1,450	98,171	4,625	13,077	845	50,037	1,116	6,190
$100,000 under $200,000	387	54,264	7,328	17,743	771	104,367	5,514	9,714	341	46,729	3,592	—2,514
$200,000 under $500,000	118	34,981	6,455	4,243	620	181,412	8,640	20,789	461	146,699	5,246	—13,989
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	169	124,137	7,129	—735	236	167,150	4,863	—27,672
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	153	218,644	7,449	—39,465
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	32	101,272	5,338	197	108	316,113	6,255	—5,998
$5,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	38	550,135	7,996	—36,127
	Services											
	Total				Hotels and other lodging places							
					Total				Motels, motor hotels, and tourist courts			
Total	**153,824**	**24,273,077**	**1,492,410**	**6,434,808**	**13,352**	**2,201,248**	**321,028**	**—217,015**	**8,789**	**1,310,266**	**185,115**	**—91,829**
Under $10,000[2]	31,351	126,850	126,629	—181,331	3,473	15,840	9,303	—21,169	1,024	4,662	2,225	—6,425
$10,000 under $25,000	23,504	399,178	66,240	44,487	2,146	36,333	10,304	—9,630	1,087	18,302	5,438	—6,271
$25,000 under $50,000	24,803	891,114	84,036	167,000	1,900	67,447	16,402	—8,954	899	31,048	7,603	—2,894
$50,000 under $100,000	25,320	1,811,119	116,326	448,875	2,204	159,006	32,015	—14,914	1,256	91,977	19,433	—5,666
$100,000 under $200,000	24,551	3,552,844	151,250	1,249,306	1,443	196,529	31,566	14,635	1,018	139,967	20,448	14,371
$200,000 under $500,000	16,911	5,052,944	204,083	1,777,502	1,208	380,833	56,339	—23,545	839	266,815	37,902	—15,576
$500,000 under 1,000,000	4,491	3,050,802	141,633	820,593	534	371,331	51,732	—55,498	377	258,228	36,060	—33,439
$1,000,000 under $2,000,000	1,811	2,492,057	187,284	585,656	299	414,606	48,881	—35,482	208	288,557	33,167	—20,828
$2,000,000 under $5,000,000	780	2,385,699	173,894	550,395	117	353,138	40,373	—41,881	54	165,582	16,574	—12,659
$5,000,000 or more	302	4,510,470	239,035	972,325	28	206,183	24,113	—20,967	7	44,828	6,265	—2,442

Footnotes at end of table

Table 2.6—Partnerships With Depreciation: Receipts, Net Profit, and Depreciation, by Size of Business Receipts and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)
	Services—Continued											
	Other lodging places				Personal services							
					Total				Laundries, dry cleaning, and garment services			
Total	6,583	890,980	135,613	—125,186	22,607	1,020,756	53,597	185,455	6,216	373,446	28,697	39,571
Under $10,000[2]	2,449	11,178	7,078	—14,744	5,984	30,147	3,722	1,021	2,419	10,655	2,289	—1,325
$10,000 under $25,000	1,059	18,031	4,866	—3,359	6,802	114,874	8,649	21,718	2,197	35,123	4,706	4,688
$25,000 under $50,000	1,001	36,399	8,799	—6,060	5,064	175,032	9,734	28,424	1,977	68,454	5,923	9,718
$50,000 under $100,000	948	67,029	12,582	—9,248	2,744	189,140	11,483	33,746	974	62,874	6,043	5,995
$100,000 under $200,000	425	56,562	11,118	264	1,245	170,115	7,399	44,703	(*)	(*)	(*)	(*)
$200,000 under $500,000	369	114,018	18,437	—7,969	584	168,077	7,116	25,162	226	58,755	2,245	5,425
$500,000 under $1,000,000	157	113,103	15,672	—21,969	183	108,406	3,121	13,368	97	67,601	2,073	4,853
$1,000,000 under $2,000,000	91	125,749	15,714	—14,654	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	63	187,556	23,799	—29,222	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 or more	21	161,355	17,848	—18,225	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
	Personal services—Continued											
	Beauty shops				Barber shops				Other personal services			
Total	7,276	236,679	7,151	37,157	2,443	62,423	1,903	17,391	4,872	348,208	15,846	61,336
Under $10,000[2]	1,283	6,698	467	1,466	784	4,989	114	1,922	1,498	5,805	852	—1,042
$10,000 under $25,000	2,928	49,877	2,075	7,289	946	16,858	580	6,381	731	13,016	1,188	3,360
$25,000 under $50,000	1,929	65,831	1,895	12,164	(*)	(*)	(*)	(*)	659	23,758	1,540	1,968
$50,000 under $100,000	787	49,418	1,649	9,683	(*)	(*)	(*)	(*)	841	65,005	3,535	15,931
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	567	82,067	3,778	29,531
$200,000 under $500,000	(*)	(*)	(*)	(*)	—	—	—	—	313	94,245	3,534	19,135
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	(*)	(*)	(*)	(*)
$2,000,000 under 5,000,000	(*)	(*)	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
	Automobile repair and services											
	Business sevices				Total				Automobile repair shops			
									Total			
Total	20,375	1,858,554	580,285	—47,678	14,962	1,135,840	73,521	146,722	10,833	791,990	16,285	120,474
Under $10,000[2]	6,995	26,374	45,103	—60,639	2,456	10,445	2,388	—2,619	1,298	6,309	550	—177
$10,000 under $25,000	4,165	71,339	22,283	7,208	2,603	44,721	6,307	11,181	1,639	28,330	979	7,807
$25,000 under $50,000	3,700	132,947	25,025	23,729	3,372	124,197	9,641	21,156	2,585	96,858	2,642	18,769
$50,000 under $100,000	2,513	166,732	27,107	13,746	3,070	208,485	11,952	40,642	2,310	170,106	5,476	32,788
$100,000 under $200,000	1,866	220,925	38,793	25,311	2,454	366,986	9,904	44,724	1,969	302,851	5,709	41,502
$200,000 under $500,000	875	253,500	65,115	14,739	870	243,848	12,697	20,572	602	163,233	2,515	17,473
$500,000 under $1,000,000	253	170,252	40,726	—98	100	63,650	5,402	6,140	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	131	182,021	67,860	—32,212	29	39,293	10,750	3,292	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	52	162,353	61,319	—30,055	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 or more	29	470,111	146,952	—9,707	3	16,611	4,213	696	—	—	—	—
	Automobile repair and services—Continued											
	Automobile repair shops—Continued											
	General automible repair shops				Other automobile repair				Automobile parking and other services			
Total	5,846	423,373	10,002	58,787	4,987	388,617	8,263	63,707	4,329	343,550	55,258	26,248
Under $10,000[2]	784	3,366	197	—116	(*)	(*)	(*)	(*)	1,158	4,136	1,838	—2,442
$10,000 under $25,000	999	17,910	594	5,230	(*)	(*)	(*)	(*)	964	16,391	5,328	3,374
$25,000 under $50,000	1,229	47,492	1,294	9,469	1,356	49,366	1,348	9,300	787	27,339	6,999	2,387
$50,000 under $100,000	1,212	83,710	2,227	13,482	1,298	86,396	3,249	19,306	560	38,379	6,476	7,854
$100,000 under $200,000	1,097	172,541	3,978	19,059	872	130,310	1,731	22,443	485	64,135	4,195	3,222
$200,000 under $500,000	297	78,515	1,347	7,445	305	64,718	1,166	10,028	268	80,615	10,382	3,099
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	—	—	—	—	75	47,330	5,041	4,257
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	3	16,611	4,213	696

Footnotes at end of table

Table 2.6—Partnerships With Depreciation: Receipts, Net Profit, and Depreciation, by Size of Business Receipts and Selected Industries—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected industry, size of business receipts[1]	Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)
	Miscellaneous repair services				Amusement and recreation services, including motion pictures				Medical and health services			
									Total			
Total	9,016	506,138	13,871	92,881	10,177	1,082,099	208,195	—90,071	18,301	3,946,965	69,449	1,490,113
Under $10,000	2,355	10,125	785	—987	4,391	16,190	62,719	—83,233	1,070	2,847	1,516	—15,146
$10,000 under $25,000	1,212	20,030	977	4,964	1,497	25,457	13,132	—7,729	1,347	22,517	1,859	—2,329
$25,000 under $50,000	2,140	79,229	2,029	21,000	977	33,342	7,628	—3,090	1,855	69,430	2,744	21,554
$50,000 under $100,000	1,871	121,924	3,269	21,951	1,448	100,811	9,943	5,350	1,965	153,035	5,970	52,675
$100,000 under $200,000	1,084	142,740	4,221	28,143	1,051	151,390	21,392	473	4,432	670,004	10,883	306,752
$200,000 under $500,000	316	94,647	2,128	12,379	530	159,549	12,602	4,152	4,147	1,232,483	16,239	647,787
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	164	112,210	11,732	—4,318	978	642,446	10,577	249,701
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	59	79,832	15,123	—22,911	365	494,158	9,416	140,966
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	35	124,304	31,829	—8,771	103	310,759	3,795	46,734
$5,000,000 or more	—	—	—	—	25	278,014	22,095	30,006	39	349,290	6,450	41,419

Selected industry, size of business receipts[1]	Offices of physicians				Other medical and health services				Legal services			
	Medical and health services—Continued											
Total	7,889	2,242,464	24,376	1,167,067	8,412	1,704,505	45,973	323,048	23,512	7,076,910	92,503	3,554,531
Under $10,000	815	6,495	1,004	—16,295	627	2,695	1,067	—3,896	727	2,814	388	6,426
$10,000 under $25,000					975	16,174	1,304	2,716	669	11,342	332	2,594
$25,000 under $50,000	969	54,871	1,233	28,535	1,410	53,713	2,446	17,051	2,037	70,919	2,158	31,236
$50,000 under $100,000					1,441	113,881	5,035	28,643	5,070	373,767	7,085	192,002
$100,000 under $200,000	2,037	315,117	4,259	179,025	2,395	354,887	6,624	127,727	7,529	1,099,722	17,139	586,189
$200,000 under $500,000	3,190	954,053	8,869	572,912	957	278,430	7,370	74,875	5,024	1,522,892	18,520	766,847
$500,000 under $1,000,000	626	395,886	5,164	209,478	352	246,560	5,413	40,223	1,375	934,615	10,340	471,070
$1,000,000 under $2,000,000	203	277,376	2,534	128,027	162	216,782	6,882	12,939	610	852,860	9,286	431,517
$2,000,000 under $5,000,000	35	95,116	448	33,705	68	215,643	3,347	13,029	334	1,006,065	12,725	503,131
$5,000,000 or more	14	143,550	865	31,680	25	205,740	5,585	9,739	117	1,201,914	14,530	543,537

Selected industry, size of business receipts[1]	Engineering and architectural services				Accounting, auditing, and bookkeeping services							
					Total				Certified public accountants			
Total	4,672	1,375,147	14,381	264,557	10,646	3,502,045	43,914	973,828	7,152	3,110,806	38,274	876,495
Under $10,000	648	1,749	262	1,376	1,008	3,423	259	1,366	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	1,068	19,306	389	10,159	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	1,355	52,192	1,331	24,185	(*)	(*)	(*)	(*)
$50,000 under $100,000	1,067	72,539	1,117	21,731	2,232	175,969	3,820	61,120	1,378	112,780	2,821	44,155
$100,000 under $200,000	1,046	147,546	2,376	57,224	1,943	287,803	5,450	113,853	1,781	263,542	4,794	103,717
$200,000 under $500,000	707	214,220	2,936	49,351	2,259	674,959	7,962	219,747	2,111	626,628	7,158	207,423
$500,000 under $1,000,000	268	196,877	1,658	32,128	541	371,486	5,020	99,364	512	352,813	4,895	96,470
$1,000,000 under $2,000,000	113	154,109	1,403	27,112	177	232,929	2,620	69,851	170	224,764	2,389	69,167
$2,000,000 under $5,000,000	72	207,253	1,481	25,892	32	99,735	817	29,875	29	92,630	734	28,315
$5,000,000 or more	24	358,412	2,405	43,563	31	1,584,243	16,246	344,308	30	1,408,724	14,885	315,686

Selected industry, size of business receipts[1]	Other accounting, auditing, and bookkeeping services				Other services							
	Accounting, auditing, and bookkeeping services—Continued											
Total	3,494	391,239	5,640	97,333	8,200	569,572	21,666	81,785				
Under $10,000	865	2,712	196	1,220	2,244	6,896	2,184	—7,727				
$10,000 under $25,000	(*)	(*)	(*)	(*)	1,762	29,247	1,849	6,462				
$25,000 under $50,000	855	33,931	896	18,380	1,889	67,949	6,760	1,267				
$50,000 under $100,000	854	63,189	999	16,965	1,136	89,711	2,568	20,826				
$100,000 under $200,000	(*)	(*)	(*)	(*)	658	99,084	2,127	27,319				
$200,000 under $500,000	148	48,331	804	12,324	391	107,936	2,227	20,311				
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	85	58,506	1,111	5,984				
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)				
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)				
$5,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)				

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals

[1] Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries. [1]Includes returns with no business receipts

NOTE "Contractors not allocable," "Wholesale and retail trade not allocable," and "Nature of Business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals

Table 2.7—Receipts, Payments to Partners, and Net Profit, by Number of Partners and Selected Industries

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	All active partnerships							
	Number of partnerships	Number of partners	Business receipts[1]	Salaries and wages	Payments to partners	Interest paid	Depreciation	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industries	1,062,266	4,620,469	137,155,670	11,604,150	2,806,514	11,152,210	8,626,601	8,864,673
Agriculture, forestry, and fishing	122,625	354,892	12,521,257	226,596	146,231	554,630	875,864	1,184,192
Farms	109,613	322,360	11,219,087	102,247	99,062	529,562	805,810	1,015,057
Field crop	39,910	103,651	3,942,927	19,631	35,082	152,415	306,244	977,736
Fruit, tree nut, and vegetable	11,470	45,028	1,137,784	32,572	11,180	73,975	101,834	72,849
Livestock	54,882	164,816	5,857,807	38,326	48,646	297,784	385,426	−69,889
Other	3,371	8,865	250,569	11,718	4,154	5,388	12,306	34,161
Agricultural services, forestry, and fishing	13,012	32,532	1,302,170	124,321	47,169	25,268	70,074	169,135
Mining	14,053	193,149	3,592,469	127,158	27,296	76,435	203,764	−42,565
Oil and gas extraction	12,261	187,651	2,232,654	81,001	16,875	61,172	118,930	−271,142
Other mining	1,792	5,498	1,359,835	86,155	10,621	17,263	84,834	228,477
Construction	83,096	140,178	11,436,167	461,656	235,238	238,412	222,661	856,145
General contractors	22,993	53,370	7,775,002	192,554	104,054	211,225	130,604	291,715
Special trade contractors	39,886	86,307	3,650,734	288,266	131,182	25,157	91,473	560,854
Plumbing, heating, and air conditioning	5,332	11,534	658,805	41,377	14,165	3,735	10,226	67,384
Painting, paper hanging, and decorating	5,208	10,826	253,180	16,696	13,679	754	4,014	53,691
Masonry, stonework, tile setting, and plastering	5,919	12,769	497,099	48,110	17,915	2,815	8,090	69,088
Contractors, not elsewhere classified	23,429	51,178	2,251,850	181,983	65,423	18,053	58,143	330,681
Contractors not allocable	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)
Manufacturing	30,620	80,726	7,554,730	439,013	129,149	100,072	239,861	574,247
Lumber and wood products, except furniture	5,076	15,024	1,166,487	58,335	18,460	22,841	57,419	1,884
Printing, publishing, and allied industries	8,152	14,588	715,001	108,116	26,123	7,307	18,710	103,326
Machinery, except electrical	2,493	5,315	422,419	24,306	15,432	3,282	10,743	83,898
Other manufacturing industries	16,899	45,799	5,226,823	248,256	71,124	66,542	154,789	405,259
Transportation, communication, electric, gas, and sanitary services	14,331	37,765	2,099,463	244,874	50,563	90,712	270,359	7,336
Transportation	11,743	28,346	1,825,863	188,255	37,544	71,548	209,387	70,877
Trucking and warehousing	8,746	20,034	399,866	140,572	22,370	18,295	70,781	86,490
Other transportation	2,997	8,312	826,017	47,683	5,174	53,253	138,606	−15,613
Communication, electric, gas, and sanitary services	2,588	9,419	273,600	56,619	13,019	19,164	60,992	−63,541
Wholesale and retail trade	195,503	451,199	43,577,910	2,560,218	611,584	262,617	426,136	2,635,692
Wholesale trade	28,103	72,561	15,985,092	558,737	139,932	72,432	108,906	958,247
Retail trade	167,091	377,994	27,567,162	2,023,022	471,521	190,132	319,414	1,874,099
Building materials, hardware, garden supply, and mobile home dealers	8,719	20,843	1,913,716	115,718	37,121	20,530	23,893	135,135
General merchandise stores	4,871	11,936	1,008,294	74,980	10,014	5,528	10,112	87,538
Food stores	24,331	53,627	5,918,502	323,996	69,914	18,832	50,855	304,462
Grocery stores	16,479	36,260	4,755,288	243,881	48,808	15,727	36,654	209,762
Other food stores	7,852	17,367	1,163,214	80,115	21,106	3,105	14,001	94,700
Automotive dealers and service stations	29,199	62,550	7,072,190	317,593	64,298	48,898	47,847	416,681
Motor vehicle dealers	8,184	13,479	2,665,553	106,254	27,805	28,316	12,087	275,129
Gasoline service stations	17,190	35,884	3,443,012	141,327	39,515	8,530	25,709	272,810
Other automotive dealers	5,845	13,187	963,625	70,012	16,978	10,050	10,051	66,718
Apparel and accessory stores	13,162	30,657	1,467,883	132,533	37,998	7,720	15,140	139,310
Furniture and home furnishings stores	10,951	24,835	1,714,457	128,516	43,796	12,500	16,208	144,571
Eating places	24,039	58,016	2,834,942	471,904	69,541	31,127	87,882	197,968
Drinking places	10,711	22,750	791,125	103,055	20,159	12,676	22,772	70,271
Liquor stores	4,387	9,804	914,785	41,514	12,771	6,769	9,706	84,414
Other retail trade	26,721	63,267	3,961,494	309,811	65,909	27,354	55,169	333,745
Wholesale and retail trade not allocable	309	644	25,858	(*)	(*)	(*)	(*)	3,346
Finance, insurance, and real estate	430,326	2,750,402	29,110,335	1,539,377	411,464	6,957,419	4,896,063	−3,604,727
Finance	110,398	1,254,908	4,769,727	498,601	181,838	669,271	74,515	−318,068
Banking, and credit agencies other than banks	3,188	24,755	188,170	31,095	5,430	37,941	2,185	20,123
Security, commodity brokers, and services	2,184	21,499	2,492,883	436,183	125,987	267,444	10,672	62,735
Holding and investment companies	105,026	1,208,652	2,090,674	29,323	50,419	563,886	61,658	−410,926
Insurance agents, brokers, and service	7,876	24,783	1,526,045	144,003	48,908	4,899	9,568	223,339
Real estate	312,052	1,470,713	22,814,563	898,773	180,720	6,083,249	4,812,000	−3,509,998
Operators and lessors of buildings	250,646	1,176,108	18,362,144	732,693	117,203	7,243,798	4,661,079	−3,205,156
Lessors, other than buildings	30,497	147,986	500,936	7,162	3,172	165,859	62,090	29,353
Real estate agents, brokers, and managers	15,937	75,846	1,168,713	83,355	36,157	198,520	48,685	−50,504
Other real estate	14,970	68,793	2,764,770	75,563	24,188	474,872	40,146	−282,691
Services	191,150	610,722	27,230,793	5,962,929	993,952	870,011	1,492,410	7,050,409
Hotels and other lodging places	14,631	69,908	2,321,600	430,589	34,248	394,939	321,028	−241,343
Motels, motor hotels, and tourist courts	7,397	38,816	1,335,891	243,178	18,912	219,271	185,115	−85,875
Other lodging places	7,234	31,092	985,709	187,411	15,336	175,668	135,913	−155,468
Personal services	25,842	55,209	1,077,857	168,969	53,418	13,452	53,507	204,761
Laundries, dry cleaning, and garment services	9,140	20,194	385,434	71,967	12,754	7,151	28,897	43,879
Beauty shops	8,128	18,831	248,700	51,890	15,890	948	7,151	41,972
Barber shops	3,013	6,098	67,469	13,805	8,815	(*)	1,903	19,855
Other personal services	5,551	12,086	376,254	31,307	16,159	3,875	15,846	99,055
Business Services	26,531	94,825	2,050,438	317,542	91,853	223,281	580,285	−88,948
Automobile repair and services	17,425	40,034	1,223,368	122,439	32,672	32,805	73,521	157,122
Automobile repair shops	12,723	27,042	855,865	67,244	26,956	6,865	18,265	127,945
General automobile repair shops	7,009	14,747	468,902	39,596	10,847	5,269	10,032	63,380
Other automobile repair	5,714	12,295	386,963	47,648	16,109	3,596	8,263	64,565
Automobile parking and other services	4,702	12,992	367,503	35,195	5,716	23,740	55,256	29,177
Miscellaneous repair services	11,612	24,973	551,612	46,864	25,478	4,900	13,871	99,009
Amusement and recreation services, including motion pictures	15,047	58,713	1,397,050	236,256	36,492	84,379	208,155	−166,896
Medical and health services	19,546	73,067	5,075,100	1,107,905	169,113	58,367	69,449	1,884,552
Offices of physicians	9,911	43,014	3,100,912	609,921	114,030	6,357	24,376	1,498,862
Other medical and health services	9,635	30,053	1,974,188	506,984	55,083	50,010	45,073	385,690
Legal services	27,601	98,098	7,546,438	1,683,355	215,834	23,336	92,503	3,815,168
Engineering and architectural services	6,161	15,031	1,688,755	401,905	55,001	7,446	14,381	278,893
Accounting, auditing, and bookkeeping services	12,522	43,322	3,614,201	1,383,317	255,473	23,144	43,914	1,018,727
Certified public accountants	8,090	32,051	3,200,256	1,217,446	218,017	20,864	38,274	909,160
Other accounting, auditing, and bookkeeping services	4,432	11,271	413,945	165,871	37,456	2,280	5,640	109,567
Other services	14,032	37,542	682,374	83,793	20,570	24,162	21,666	89,364
Nature of business not allocable	564	1,456	32,796	(*)	(*)	(*)	1,441	4,144

[1] Footnotes at end of table

Table 2.7—Receipts, Payments to Partners, and Net Profit, by Number of Partners and Selected Industries

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Partnerships with 2 partners						
	Number of partners	Business receipts[1]	Salaries and wages	Payments to partners	Interest paid	Depreciation	Net profit (less loss)
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All industries	680,044	72,310,254	4,679,033	1,232,065	3,443,725	3,283,642	5,911,753
Agricultura, forestry, and fishing	59,665	7,631,169	121,232	73,436	322,075	564,112	855,394
Farms	79,572	6,834,675	47,746	55,185	305,174	519,774	741,714
Field crop	28,221	2,357,861	11,028	20,196	89,212	195,056	592,537
Fruit, tree nut, and vegetable	6,332	651,347	13,345	4,114	37,879	55,435	81,279
Livestock	42,430	3,655,022	16,654	28,304	175,794	260,166	55,265
Other	2,589	170,645	6,719	2,571	3,289	9,117	32,613
Agricultural services, forestry, and fishing	10,113	796,294	73,486	16,251	16,901	44,339	113,680
Mining	6,610	1,524,861	65,357	9,913	32,926	93,347	−40,665
Oil and gas extraction	5,502	718,943	24,119	4,852	21,099	36,424	−144,135
Other mining	1,108	805,938	41,238	5,061	11,827	56,923	103,250
Construction	54,552	8,127,356	375,700	173,283	139,040	154,787	717,797
General contractors	19,393	5,172,473	142,227	74,637	119,645	80,671	244,122
Special trade contractors	35,015	2,946,946	233,225	98,646	19,393	73,715	469,657
Plumbing, heating, and air conditioning	4,772	517,441	33,425	10,580	2,731	8,955	74,767
Painting, paper hanging, and decorating	4,813	161,715	14,981	11,012	641	3,441	52,622
Masonry, stonework, tile setting, and plastering	5,116	420,860	39,462	14,222	2,230	8,068	70,725
Contractors, not elsewhere classified	20,314	1,826,900	145,357	62,832	13,791	53,251	271,343
Contractors not allocable	(*)	(*)	—	—	(*)	(*)	(*)
Manufacturing	24,650	4,459,994	252,747	78,964	48,192	164,561	452,406
Lumber and wood products, except furniture	4,010	558,200	39,090	6,084	7,864	27,310	58,433
Printing, publishing, and allied industries	5,127	494,274	68,638	17,667	5,492	11,235	81,893
Machinery except electrical	2,311	276,296	16,667	13,230	2,708	7,910	45,426
Other manufacturing industries	13,202	3,131,224	138,152	39,783	32,128	118,106	266,654
Transportation, communication, electric, gas, and sanitary services	11,308	1,386,247	142,309	35,171	45,026	140,276	32,286
Transportation	9,610	1,209,935	112,106	25,728	34,397	108,900	52,164
Trucking and warehousing	7,213	646,124	82,119	21,534	13,131	52,922	54,591
Other transportation	2,397	561,811	29,987	4,194	21,266	55,978	−2,427
Communication, electric, gas, and sanitary services	1,698	176,312	30,203	9,443	10,631	31,376	−19,878
Wholesale and retail trade	165,571	29,951,673	1,774,139	393,637	180,849	309,255	2,025,272
Wholesale trade	22,236	9,177,533	316,343	74,405	38,666	63,706	560,770
Retail trade	143,036	20,753,123	1,457,596	319,232	141,930	245,131	1,462,558
Building materials, hardware, garden supply, and mobile home dealers	6,928	1,259,967	72,748	22,564	13,259	15,403	88,251
General merchandise stores	3,836	633,664	44,336	5,997	3,464	5,869	46,150
Food stores	21,124	4,493,425	226,251	47,665	14,247	38,430	241,315
Grocery stores	14,427	3,578,339	166,442	33,242	11,957	27,878	169,351
Other food stores	6,697	915,086	61,809	14,443	2,290	10,552	71,964
Automotive dealers and service stations	26,552	5,739,376	248,817	66,087	35,659	39,721	360,127
Motor vehicle dealers	5,541	1,913,527	69,950	20,164	19,917	8,566	59,828
Gasoline service stations	16,127	3,065,081	126,760	35,574	7,801	23,232	246,782
Other automotive dealers	4,884	740,768	50,087	10,349	7,941	7,923	53,517
Apparel and accessory stores	10,637	1,030,633	86,690	23,960	6,248	11,369	98,491
Furniture and home furnishings stores	9,238	1,228,165	84,413	26,533	8,737	12,164	108,132
Eating places	20,558	1,970,074	336,160	48,836	20,959	49,457	150,941
Drinking places	9,651	708,103	94,206	16,983	11,736	20,765	67,999
Liquor stores	3,733	743,915	32,590	7,434	5,571	7,553	54,764
Other retail trade	30,779	2,945,801	229,379	53,151	22,050	44,400	246,388
Wholesale and retail trade not allocable	(*)	(*)	(*)	—	(*)	(*)	(*)
Finance, insurance, and real estate	190,676	8,073,922	328,533	105,693	2,379,290	1,274,594	−491,170
Finance	32,704	1,227,722	21,408	18,341	141,446	15,733	−4,749
Banking, and credit agencies other than banks	1,481	55,185	6,819	(*)	11,476	594	15,231
Security, commodity brokers, and services	807	43,779	4,388	(*)	3,211	405	−1,569
Holding and investment companies	30,416	734,758	10,201	16,483	126,759	17,734	−18,411
Insurance agents, brokers, and service	5,416	502,649	58,623	23,090	2,542	4,763	90,962
Real estate	152,756	7,343,551	248,502	64,262	2,235,302	1,251,098	−577,383
Operators and lessors of buildings	123,825	5,214,953	173,358	25,423	1,916,569	1,188,361	−536,249
Lessors, other than buildings	11,714	199,524	2,666	(*)	44,110	22,902	36,491
Real estate agents, brokers, and managers	10,192	887,805	44,432	22,810	73,532	23,065	41,296
Other real estate	7,225	1,241,317	27,846	14,670	200,991	16,770	−120,921
Services	136,429	10,140,450	1,608,825	361,561	296,519	582,600	2,358,486
Hotels and other lodging places	8,587	870,765	143,380	13,747	121,705	112,643	−31,163
Motels, motor hotels, and tourist courts	4,269	487,636	73,764	7,273	66,657	63,650	−10,235
Other lodging places	4,318	383,149	69,616	6,474	53,048	48,993	−20,928
Personal services	23,457	855,835	135,175	46,588	10,215	41,573	162,511
Laundries, dry cleaning, and garment services	7,832	390,141	46,713	10,192	3,062	19,912	26,335
Beauty shops	7,619	220,758	49,187	13,867	1,851	6,335	37,115
Barber shops	2,941	65,915	13,585	6,815	(*)	1,879	19,100
Other personal services	5,065	309,021	25,590	13,713	2,827	13,547	79,961
Business services	18,423	1,064,135	152,047	35,497	73,458	203,191	26,071
Automobile repair and services	14,620	970,397	94,741	22,469	20,622	54,527	131,914
Automobile repair shops	11,450	730,648	77,780	16,229	7,388	15,665	110,003
General automobile repair shops	6,502	412,715	37,951	9,298	4,143	6,516	56,306
Other automobile repair	4,948	317,933	39,829	8,931	3,425	7,149	53,697
Automobile parking and other services	3,170	239,749	16,961	4,240	13,054	38,862	21,911
Miscellaneous repair services	10,519	439,463	38,341	23,432	4,475	12,432	75,943
Amusement and recreation services, including motion pictures	10,252	760,472	84,257	17,211	17,665	69,184	51,118
Medical and health services	12,378	1,853,190	362,216	70,089	20,360	32,565	738,709
Offices of physicians	5,482	975,654	141,084	36,433	3,797	10,695	522,230
Other medical and health services	6,896	877,536	221,132	33,656	16,563	21,870	216,479
Legal services	15,084	1,554,704	272,174	56,992	6,866	21,705	783,311
Engineering and architectural services	4,526	530,758	114,343	18,797	2,829	6,361	107,517
Accounting, auditing, and bookkeeping services	7,798	651,624	160,742	46,476	5,479	11,355	240,200
Certified public accountants	4,688	540,598	142,685	34,389	4,698	8,778	197,767
Other accounting, auditing, and bookkeeping services	3,110	111,226	18,062	12,087	781	2,577	42,456
Other services	10,785	486,869	51,409	10,263	12,825	16,364	72,362
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.7—Receipts, Payments to Partners, and Net Profit, by Number of Partners and Selected Industries

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Partnerships with 3 partners						
	Number of partners	Business receipts[1]	Salaries and wages	Payments to partners	Interest paid	Depreciation	Net profit (less loss)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)
All industries	157,176	21,257,746	1,467,059	402,000	1,633,460	1,330,906	1,684,606
Agriculture, forestry, and fishing	20,357	2,573,139	50,336	34,670	106,140	175,370	294,072
Farms	18,571	2,351,767	23,733	23,546	104,225	164,702	255,017
Field crop	6,069	1,035,878	3,591	9,273	38,488	72,738	279,277
Fruit, tree nut, and vegetable	2,005	244,205	10,474	3,763	9,370	16,130	28,228
Livestock	6,140	1,051,958	6,707	10,285	55,452	75,094	−50,280
Other	357	19,776	(*)	(*)	(*)	(*)	−2,208
Agricultural services, forestry, and fishing	1,786	221,372	26,605	10,922	1,915	10,668	39,055
Mining	1,605	652,456	28,359	3,371	25,606	42,378	18,675
Oil and gas extraction	1,266	411,762	15,019	1,533	23,670	32,654	−44,464
Other mining	339	240,696	13,340	1,838	2,136	9,724	63,139
Construction	6,337	1,644,986	56,689	40,635	34,473	28,236	192,013
General contractors	2,367	1,442,663	24,381	17,636	30,812	17,125	49,085
Special trade contractors	3,899	399,819	31,920	23,197	3,633	10,730	53,570
Plumbing, heating, and air conditioning	453	61,987	6,070	2,273	623	851	7,695
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	684	53,358	(*)	(*)	(*)	779	15,157
Contractors, not elsewhere classified	2,382	242,897	17,979	14,581	2,553	6,540	30,314
Contractors not allocable	(*)	(*)	(*)	—	(*)	(*)	(*)
Manufacturing	3,641	1,075,372	62,335	20,871	16,676	33,316	60,504
Lumber and wood products, except furniture	433	309,249	10,702	3,454	11,116	16,578	−1,102
Printing, publishing, and allied industries	880	84,024	12,690	3,695	711	1,854	11,669
Machinery, except electrical	146	30,872	(*)	(*)	(*)	(*)	3,123
Other manufacturing industries	2,380	651,227	37,117	12,569	4,515	12,287	46,614
Transportation, communication, electric, gas, and sanitary services	1,722	303,763	39,634	7,530	16,640	64,405	−30,291
Transportation	1,413	264,705	29,999	5,365	15,899	50,133	−4,008
Trucking and warehousing	1,004	170,748	24,939	5,094	2,900	8,640	16,617
Other transportation	409	93,957	5,060	(*)	12,999	41,493	−20,625
Communication, electric, gas, and sanitary services	309	39,058	9,635	(*)	(*)	14,272	−26,283
Wholesale and retail trade	19,944	6,821,445	393,739	121,827	36,200	60,656	416,253
Wholesale trade	3,705	2,843,769	96,453	30,488	11,447	20,442	189,473
Retail trade	16,237	3,775,286	295,186	91,208	24,753	40,216	225,573
Building materials, hardware, garden supply, and mobile home dealers	1,291	369,820	24,556	6,285	3,622	4,746	26,497
General merchandise stores	724	170,629	13,580	1,576	1,077	2,026	16,777
Food stores	2,111	837,636	48,877	10,938	3,092	6,897	40,876
Grocery stores	1,358	694,364	40,301	6,317	2,790	5,298	25,024
Other food stores	753	143,272	8,576	4,621	302	1,599	15,852
Automotive dealers and service stations	1,991	773,637	40,490	13,603	6,474	4,772	29,506
Motor vehicle dealers	454	393,970	16,085	4,926	4,331	1,503	9,820
Gasoline service stations	881	230,181	6,065	2,655	483	1,863	17,711
Other automotive dealers	656	149,476	14,340	6,022	1,660	1,406	1,975
Apparel and accessory stores	1,540	205,723	19,268	7,106	907	2,229	18,827
Furniture and home furnishings stores	1,160	269,637	19,050	11,365	1,660	2,084	22,170
Eating places	2,224	400,036	72,950	15,669	3,652	6,538	15,283
Drinking places	693	36,606	5,828	(*)	613	1,062	729
Liquor stores	414	105,109	4,651	2,142	599	946	7,429
Other retail trade	3,869	606,253	45,716	19,757	2,657	6,916	51,463
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	—	—	(*)
Finance, insurance, and real estate	76,124	4,426,689	170,932	37,356	1,266,659	744,402	−266,914
Finance	15,682	516,197	9,149	5,402	91,963	5,755	−102,050
Banking, and credit agencies other than banks	585	20,358	(*)	(*)	3,478	206	4,216
Security, commodity brokers, and services	196	297,566	4,628	(*)	3,137	257	−2,879
Holding and investment companies	15,101	196,273	2,716	3,161	85,348	5,292	−103,389
Insurance agents, brokers, and service	1,305	136,658	17,985	10,083	997	1,596	42,154
Real estate	58,937	3,774,034	143,796	21,673	1,193,699	737,051	−207,018
Operators and lessors of buildings	47,400	3,013,564	107,059	14,256	1,063,541	705,710	−192,702
Lessors, other than buildings	6,226	106,235	1,046	(*)	23,736	12,472	30,573
Real estate agents, brokers, and managers	2,371	212,969	22,264	5,352	36,795	10,522	−22,615
Other real estate	2,936	439,266	13,429	1,992	69,625	8,347	−22,274
Services	27,104	3,796,676	664,633	135,336	110,862	182,126	1,069,602
Hotels and other lodging places	2,090	346,217	68,842	3,636	59,336	48,505	−40,643
Motels, motor hotels, and tourist courts	1,075	194,530	38,096	1,548	27,157	26,699	−5,004
Other lodging places	1,015	151,687	30,746	2,088	32,161	21,806	−35,639
Personal services	1,868	123,493	19,033	3,510	2,033	6,774	24,378
Laundries, dry cleaning, and garment services	954	64,491	13,381	(*)	1,419	4,625	7,416
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	—	—	(*)	(*)
Other personal services	363	39,597	2,960	(*)	518	1,408	11,741
Business services	3,834	300,918	33,737	15,046	19,058	60,247	34,260
Automobile repair and services	2,172	150,716	17,919	6,423	6,256	6,963	12,260
Automobile repair shops	1,076	82,114	6,705	(*)	1,122	1,934	12,266
General automobile repair shops	397	33,355	(*)	(*)	(*)	(*)	4,843
Other automobile repair	679	48,759	(*)	(*)	(*)	957	7,443
Automobile parking and other services	1,096	68,602	11,214	(*)	5,134	7,029	−6
Miscellaneous repair services	796	32,062	7,104	(*)	344	1,121	19,591
Amusement and recreation services, including motion pictures	1,584	122,364	20,976	5,456	7,604	19,550	−66,415
Medical and health services	3,480	885,449	155,344	11,145	7,363	12,168	409,908
Offices of physicians	2,451	577,509	86,623	7,783	1,196	5,641	350,659
Other medical and health services	1,029	307,940	66,721	9,362	6,167	6,527	58,949
Legal services	6,050	1,034,595	187,101	40,253	4,517	14,457	507,187
Engineering and architectural services	1,148	139,765	67,022	14,553	1,023	3,346	64,106
Accounting, auditing, and bookkeeping services	2,569	312,538	80,453	23,564	1,400	4,781	112,153
Certified public accountants	1,574	270,486	70,918	20,825	1,349	4,182	93,150
Other accounting, auditing, and bookkeeping services	995	42,052	9,535	(*)	(*)	599	18,993
Other services	1,493	88,759	7,302	(*)	1,927	2,214	12,797
Nature of business not allocable	(*)	(*)	—	—	—	(*)	(*)

Footnotes at end of table

Table 2.7—Receipts, Payments to Partners, and Net Profit, by Number of Partners and Selected Industries

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Partnerships with 4 partners						
	Number of partners	Business receipts[1]	Salaries and wages	Payments to partners	Interest paid	Depreciation	Net profit (less loss)
	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All industries	74,731	9,718,240	820,742	243,779	1,027,914	726,422	682,505
Agriculture, forestry, and fishing	5,631	970,404	22,417	18,447	34,130	54,975	71,891
Farms	5,280	836,957	13,298	7,361	33,601	50,458	58,484
Field crop	1,892	232,680	(*)	2,681	10,845	22,136	47,670
Fruit, tree nut, and vegetable	990	140,791	(*)	(*)	4,436	10,120	26,121
Livestock	2,156	423,522	5,130	3,096	17,769	17,120	−31,392
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	551	133,447	9,119	11,086	529	4,517	15,407
Mining	665	265,371	7,756	1,775	2,116	16,926	45,955
Oil and gas extraction	482	149,520	2,603	(*)	921	7,765	16,954
Other mining	183	115,751	5,163	(*)	1,197	9,061	29,031
Construction	1,490	552,934	26,725	12,282	20,336	13,712	46,676
General contractors	738	494,136	15,113	5,094	19,260	8,942	22,100
Special trade contractors	752	188,598	13,613	7,188	1,076	4,770	24,778
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	(*)	(*)	(*)	—	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	604	118,969	10,312	6,074	1,020	4,483	18,276
Contractors not allocable	—	—	—	—	—	—	—
Manufacturing	1,066	454,315	22,542	9,852	3,461	10,522	30,102
Lumber and wood products, except furniture	362	85,908	4,162	3,538	1,229	4,735	−1,281
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	—	(*)	(*)	(*)
Other manufacturing industries	702	335,603	15,155	6,105	2,005	5,285	28,845
Transportation, communication, electric, gas, and sanitary services	750	145,275	21,058	5,331	3,065	8,172	10,418
Transportation	390	125,254	15,272	4,661	2,579	6,257	7,425
Trucking and warehousing	350	57,747	13,020	(*)	758	3,579	4,592
Other transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	360	20,021	(*)	(*)	(*)	1,915	2,992
Wholesale and retail trade	8,410	2,480,424	152,913	54,093	15,296	22,136	155,911
Wholesale trade	1,226	1,154,958	45,333	16,210	5,195	6,425	76,295
Retail trade	5,184	1,325,466	107,580	37,883	10,101	15,711	79,616
Building materials, hardware, garden supply, and mobile home dealers	304	109,069	6,942	3,304	1,588	1,642	7,785
General merchandise stores	219	60,721	3,734	(*)	(*)	574	4,196
Food stores	882	328,099	25,252	6,298	845	3,770	14,359
Grocery stores	519	260,246	18,838	5,805	415	2,195	6,528
Other food stores	363	67,853	6,414	(*)	430	1,575	5,841
Automotive dealers and service stations	407	260,733	11,543	2,625	2,122	1,534	15,013
Motor vehicle dealers	87	153,159	7,655	1,368	1,785	807	4,519
Gasoline service stations	117	58,485	1,582	(*)	(*)	306	3,398
Other automotive dealers	203	39,089	2,306	(*)	(*)	371	7,096
Apparel and accessory stores	736	129,002	13,652	5,344	369	744	9,473
Furniture and home furnishings stores	309	97,658	12,048	2,794	1,031	732	7,208
Eating places	451	123,086	20,245	3,949	2,453	3,233	5,845
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	203	52,846	(*)	(*)	(*)	890	2,688
Other retail trade	1,529	152,684	9,036	7,235	1,027	2,197	11,434
Wholesale and retail trade not allocable	—	—	—	—	—	—	—
Finance, insurance, and real estate	47,132	2,527,773	99,188	27,513	984,273	484,162	−303,204
Finance	11,963	177,007	9,060	4,448	57,102	6,013	−38,822
Banking, and credit agencies other than banks	245	9,280	(*)	(*)	(*)	(*)	2,774
Security, commodity brokers, and services	84	42,299	6,800	(*)	2,112	83	2,155
Holding and investment companies	11,634	126,428	1,228	1,991	54,113	5,838	−43,751
Insurance agents, brokers, and service	552	49,670	4,422	(*)	(*)	1,117	15,638
Real estate	34,617	2,301,096	85,708	18,735	826,970	477,052	−260,020
Operators and lessors of buildings	26,854	1,933,807	71,617	14,737	754,414	465,650	−252,117
Lessors other than buildings	3,830	53,668	586	(*)	13,896	4,957	9,836
Real estate agents, brokers, and managers	932	73,856	4,022	(*)	14,002	3,747	5,432
Other real estate	1,201	239,745	9,481	1,821	44,658	2,698	−44,173
Services	11,344	2,177,297	453,966	113,743	84,511	114,979	524,427
Hotels and other lodging places	1,290	219,411	44,405	4,602	35,887	31,310	−28,939
Motels, motor hotels, and tourist courts	593	133,365	29,003	2,289	21,579	18,311	−13,301
Other lodging places	697	86,046	15,403	2,333	14,308	12,999	−15,638
Personal services	294	30,943	(*)	(*)	(*)	(*)	7,015
Laundries, dry cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	—	—	—	—	—	—	—
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	1,801	132,439	20,442	4,408	13,406	53,835	−10,202
Automobile repair and services	423	49,018	3,864	(*)	1,018	1,514	6,525
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	678	59,484	12,905	(*)	4,242	9,192	−2,899
Medical and health services	1,546	425,846	84,121	13,634	5,355	5,053	155,487
Offices of physicians	728	266,463	45,037	(*)	1,337	2,031	130,701
Other medical and health services	918	150,395	39,094	2,760	4,018	3,032	34,786
Legal services	2,554	746,988	146,821	36,841	1,967	8,099	376,866
Engineering and architectural services	316	178,550	47,485	7,741	877	1,151	30,554
Accounting, auditing, and bookkeeping services	1,075	286,381	93,974	39,038	1,073	2,868	81,604
Certified public accountants	843	260,500	81,859	33,572	933	2,274	74,867
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	773	21,040	(*)	(*)	(*)	(*)	−4,136
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

Table 2.7—Receipts, Payments to Partners, and Net Profit, by Number of Partners and Selected Industries

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Partnerships with 5 or more partners						
	Number of partners	Business receipts	Salaries and wages	Payments to partners	Interest paid	Depreciation	Net profit (less loss)
	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All industries	**150,317**	**33,629,630**	**4,637,316**	**728,670**	**5,047,111**	**2,287,431**	**585,908**
Agriculture, forestry, and fishing	**6,752**	**1,246,545**	**32,581**	**19,478**	**92,485**	**81,426**	**−37,185**
Farms	6,190	1,195,488	17,470	12,568	86,562	70,876	−36,158
Field crop	1,726	316,508	4,100	2,932	15,070	16,316	56,252
Fruit, tree nut, and vegetable	2,143	101,441	3,896	2,403	22,290	20,149	−52,779
Livestock	2,136	757,255	6,835	6,961	48,769	33,046	−43,302
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	562	151,057	15,111	6,910	5,923	10,550	993
Mining	**5,173**	**1,129,779**	**25,674**	**12,236**	**17,583**	**51,213**	**−66,440**
Oil and gas extraction	5,011	952,329	19,260	9,094	15,482	42,087	−99,497
Other mining	162	177,450	6,414	3,142	2,101	9,126	33,057
Construction	**717**	**800,981**	**20,341**	**8,636**	**42,563**	**26,124**	**−10,543**
General contractors	495	665,710	10,833	6,685	41,508	23,866	−23,592
Special trade contractors	222	135,271	9,508	2,151	1,055	2,258	13,049
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	—	—	—	—	—	—	—
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	129	103,184	8,235	(*)	689	1,869	10,748
Contractors not allocable	—	—	—	—	—	—	—
Manufacturing	**1,043**	**1,565,949**	**91,369**	**19,452**	**31,721**	**30,962**	**31,335**
Lumber and wood products, except furniture	271	233,130	4,381	1,364	2,632	6,796	−54,186
Printing, publishing, and allied industries	131	115,711	25,106	4,152	884	2,981	7,614
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	615	1,108,769	56,832	12,667	27,694	19,111	63,346
Transportation, communication, electric, gas, and sanitary services	**551**	**264,198**	**41,675**	**2,531**	**25,976**	**57,506**	**−5,077**
Transportation	330	225,989	30,878	1,790	18,673	44,077	15,295
Trucking and warehousing	179	133,247	20,494	1,454	1,506	5,620	10,690
Other transportation	151	112,742	10,384	(*)	17,167	38,457	4,605
Communication, electric, gas, and sanitary services	221	38,209	10,997	(*)	7,305	13,429	−20,372
Wholesale and retail trade	**3,578**	**4,524,168**	**259,427**	**42,027**	**30,472**	**34,089**	**238,256**
Wholesale trade	936	2,808,892	96,609	18,829	17,124	15,733	131,709
Retail trade	2,634	1,713,285	162,666	23,198	13,348	18,356	106,352
Building materials, hardware, garden supply, and mobile home dealers	196	174,860	15,472	2,968	2,060	2,102	10,602
General merchandise stores	92	143,250	13,390	1,428	682	1,543	6,415
Food stores	214	259,342	21,616	2,993	648	1,558	7,902
Grocery stores	175	222,339	18,300	2,444	565	1,263	6,859
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	249	298,444	16,743	1,782	2,641	1,820	12,035
Motor vehicle dealers	82	194,897	10,564	1,327	2,283	1,161	2,966
Gasoline service stations	65	69,255	2,900	(*)	(*)	308	4,919
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	249	102,325	12,903	1,588	196	798	12,519
Furniture and home furnishings stores	244	118,797	13,007	3,104	1,102	1,228	7,061
Eating places	806	341,746	41,948	2,685	4,063	6,654	25,899
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	524	256,756	25,680	5,766	1,420	1,686	24,444
Wholesale and retail trade not allocable	(*)	(*)	(*)	—	—	—	(*)
Finance, insurance, and real estate	**116,194**	**13,079,751**	**940,724**	**240,600**	**4,407,197**	**2,392,905**	**−2,543,435**
Finance	49,849	2,648,801	456,984	153,645	578,760	44,014	−172,447
Banking, and credit agencies other than banks	877	102,347	21,639	3,149	22,110	1,293	7,900
Security, commodity brokers, and services	1,097	1,715,239	420,167	121,332	258,984	9,927	65,029
Holding and investment companies	47,875	1,031,215	15,178	29,164	297,666	32,794	−245,375
Insurance agents, brokers, and service	603	635,068	62,973	11,305	1,159	2,092	74,585
Real estate	65,742	9,395,882	420,767	75,650	3,827,278	2,346,799	−2,445,577
Operators and lessors of buildings	50,969	8,219,868	360,659	62,785	3,509,174	2,303,358	−2,224,088
Lessors, other than buildings	8,725	139,489	2,664	1,388	63,915	21,759	−50,549
Real estate agents, brokers, and managers	2,442	192,083	12,637	6,272	74,591	11,351	−75,617
Other real estate	3,606	844,442	24,807	5,705	159,598	10,331	−95,323
Services	**16,273**	**11,116,170**	**3,225,305**	**383,310**	**396,119**	**612,703**	**2,977,894**
Hotels and other lodging places	2,664	885,187	173,961	12,263	178,009	128,570	−140,598
Motels, motor hotels, and tourist courts	1,460	530,360	102,315	7,822	101,878	76,455	−67,335
Other lodging places	1,204	364,827	71,646	4,441	76,131	52,115	−73,263
Personal services	233	67,586	10,465	(*)	1,133	4,070	10,857
Laundries, dry cleaning, and garment services	130	46,604	(*)	(*)	(*)	3,271	5,925
Beauty shops	(*)	(*)	(*)	(*)	—	(*)	(*)
Barber shops	—	—	—	—	—	—	—
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	2,473	552,946	111,316	36,702	117,359	263,012	−139,077
Automobile repair and services	210	53,237	5,915	(*)	4,709	8,417	6,403
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	195	47,714	5,851	(*)	4,691	6,356	5,824
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	2,533	444,732	118,117	12,691	34,868	110,269	−148,700
Medical and health services	2,942	1,909,613	506,224	74,045	25,269	19,653	570,448
Offices of physicians	1,250	1,261,286	326,177	64,740	2,027	6,009	494,972
Other medical and health services	792	628,327	180,047	9,305	23,242	13,644	75,476
Legal services	3,813	4,212,151	1,077,459	81,748	9,986	48,242	2,147,814
Engineering and architectural services	171	529,682	173,039	13,910	2,917	3,521	76,616
Accounting, auditing, and bookkeeping services	1,080	2,362,456	1,028,148	146,397	15,192	24,910	584,767
Certified public accountants	985	2,128,672	915,989	129,231	13,884	23,040	543,386
Other accounting, auditing, and bookkeeping services	95	234,786	112,159	17,166	1,308	1,870	41,381
Other services	981	83,686	20,137	2,472	8,668	1,988	6,341
Nature of business not allocable	(*)	(*)	—	—	(*)	(*)	(*)

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals

* Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries

Table 2.8—Income Statement by Industrial Division and Size of Total Assets

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All Industrial Divisions												
Number of partnerships	1 052 268	750 534	62 049	144 749	103 616	98 624	103 584	111 299	54 181	33 587	33 579	5 266
Number of partners	4 620 489	3 577 737	183 761	428 627	331 193	336 535	377 692	519 054	364 347	275 843	473 643	287 102
Total assets	263,426,107	263,426,107	—	603,941	1,740,426	3,821,230	7,363,600	17,560,463	18,997,792	23,382,164	67,187,752	142,946,537
Total receipts	139,417,727	117,121,811	5,904,340	5,344,459	6,536,091	7,553,964	10,390,194	15,994,413	12,243,893	11,255,476	22,605,702	19,293,279
Business receipts	133 922 697	112 624 196	5 758 980	5 269 945	6 446 861	7 425 178	10 187 868	15 557 804	11 817 141	10 784 267	21 552 564	17 823 586
Income from other partnerships	254 144	213 590	(*)	13 479	2 120	16 203	9 919	27 447	25 925	25 416	38 859	50 745
Nonqualifying dividends	30 575	23 761	(*)	115	202	600	697	1 061	1 749	890	5 429	12 525
Interest	2 279 164	1 876 974	26 869	9 206	14 810	24 167	56 374	127 611	147 015	184 159	396 682	889 881
Rents	653 219	554 254	12 294	6 106	11 544	25 571	30 276	64 839	69 881	67 152	165 601	100 790
Royalties	197 957	156 770	(*)	8 474	4 736	7 340	10 924	20 150	21 480	18 768	44 298	17 383
Farm net profit	15 868	4 011	(*)	—	(*)	—	(*)	(*)	(*)	(*)	1 920	17
Net gain noncapital assets	363 207	324 579	64 617	11 604	26 653	6 753	12 944	36 282	31 527	33 623	55 775	44 801
Other receipts	1 700 896	1 343 676	33 887	25 530	28 293	48 152	80 782	158 675	129 152	141 052	344 414	353 539
Total deductions	130,552,854	111,621,331	5,574,879	4,124,698	5,287,474	6,216,052	8,916,492	14,327,613	11,455,177	10,851,484	24,163,355	20,701,907
Cost of sales and operations	62 577 185	51 194 652	2 840 432	1 666 469	2 690 511	3 307 286	5 057 562	7 937 467	6 255 593	5 222 386	9 521 069	6 545 877
Salaries and wages	11 604 150	10 224 073	319 107	486 094	636 886	758 922	950 391	1 449 958	971 749	828 085	1 761 740	2 061 141
Payments to partners	2 608 514	2 208 084	81 109	275 643	250 075	235 578	283 949	300 205	161 899	116 923	210 867	291 836
Rent	3 440 272	2 918 950	88 516	217 440	247 079	254 953	302 730	391 837	274 105	226 878	453 308	452 304
Interest	11 152 210	10 621 742	246 830	39 839	76 414	104 060	253 220	638 253	794 174	1 148 046	3 811 118	3 509 788
Taxes	5 273 167	4 676 171	135 251	101 977	155 246	202 183	289 507	526 199	475 801	535 257	1 266 420	988 330
Bad debts	264 097	225 046	15 570	4 780	3 907	9 981	22 833	30 894	20 575	27 042	45 117	44 347
Repairs	1 966 214	1 546 546	47 125	35 720	51 924	76 564	126 511	211 753	160 043	185 867	391 641	237 398
Depreciation	6 628 601	7 702 970	152 928	80 406	147 086	198 423	355 764	668 999	698 514	839 239	2 507 740	2 053 871
Amortization	124 960	122 323	1 476	5 419	2 127	1 449	3 796	17 810	14 737	3 452	23 853	48 204
Depletion	511 106	484 367	5 168	4 902	10 956	11 663	12 201	27 105	29 992	46 136	109 054	227 170
Pension profit-sharing annuity bond purchase plans	162 612	142 023	2 456	3 632	4 381	6 137	8 445	13 132	10 888	13 196	27 224	52 530
Employee benefit programs	218 538	205 837	5 432	5 312	8 468	11 158	14 429	27 312	21 452	21 750	41 714	48 210
Net loss from other partnerships	951 745	681 120	18 580	59 615	22 622	19 346	39 149	42 964	47 790	104 924	198 775	127 155
Farm net loss	9 741	5 747	(*)	(*)	—	—	—	(*)	—	(*)	(*)	19
Net loss noncapital assets	74 353	59 548	13 632	8 374	4 968	359	2 910	6 029	3 715	4 856	8 403	6 102
Other deductions	20 387 189	18 602 132	1 601 057	926 394	972 444	1 019 870	1 241 095	2 036 810	1 494 150	1 527 412	3 775 165	4 007 625
Net profit (less loss)	8,864,873	5,500,480	329,461	1,219,561	1,246,617	1,335,912	1,473,702	1,666,800	788,716	403,992	−1,557,653	−1,408,628
Net profit	21 594 862	17 234 229	760 173	1 511 497	1 496 568	1 553 064	1 850 165	2 447 076	1 667 401	1 516 461	2 248 424	2 181 400
Net loss	12 729 989	11 733 749	430 712	291 936	247 951	217 152	376 463	780 276	878 685	1 114 469	3 806 077	3 590 028
Agriculture, Forestry, and Fishing												
Number of partnerships	126 625	90 828	4 280	7 658	6 752	6 823	9 024	8 605	4 256	1 935	1 317	179
Number of partners	464 892	177 610	13 724	20 932	21 349	18 353	24 292	29 278	16 631	18 287	11 089	3 675
Total assets	70,765,016	70,765,016	—	32,218	113,724	259,392	640,512	1,358,219	1,472,660	1,346,034	2,379,271	63,162,966
Total receipts	13,196,172	7,656,271	469,695	226,752	273,451	430,963	659,926	1,379,655	1,163,703	1,124,916	1,406,607	300,375
Business receipts	12 521 257	7 252 680	474 661	219 961	269 147	414 087	819 737	1 319 811	1 098 909	1 055 670	1 305 506	275 191
Income from other partnerships	17 578	15 272	(*)	(*)	—	(*)	(*)	(*)	1 511	(*)	3 137	57
Nonqualifying dividends	2 704	1 386	(*)	—	(*)	(*)	(*)	51	93	118	671	12
Interest	71 479	44 611	(*)	(*)	171	638	2 198	4 735	8 707	7 952	13 592	7 043
Rents	99 318	60 284	(*)	(*)	(*)	2 222	5 230	10 488	7 870	9 115	16 841	5 597
Royalties	14 531	10 179	—	(*)	—	(*)	(*)	2 404	2 347	937	2 762	1 592
Farm net profit	14 897	(*)	(*)	—	(*)	—	(*)	(*)	—	—	(*)	—
Net gain noncapital assets	75 134	56 238	4 75	4 655	(*)	1 644	2 470	6 638	8 820	9 671	14 116	3 559
Other receipts	381 294	214 428	5 818	791	1 823	10 226	30 155	14 043	37 646	39 067	48 159	6 871
Total deductions	12,013,980	7,505,918	396,881	239,794	253,921	397,141	760,124	1,334,482	1,171,906	1,087,962	1,500,190	363,495
Cost of sales and operations	7 872 102	4 935 935	310 612	142 014	168 357	238 267	470 749	829 141	772 789	761 838	1 012 550	224 276
Salaries and wages	1 226 568	1 171 040	5 279	9 455	3 944	13 948	25 049	38 512	30 434	17 453	19 518	1 448
Payments to partners	146 231	104 456	2 479	(*)	8 137	12 065	17 651	23 046	13 292	10 519	8 519	1 262
Rent	271 623	241 105	7 251	8 938	12 086	16 207	46 702	64 342	42 278	32 017	53 556	7 706
Interest	554 830	368 455	19 504	6 849	4 737	12 623	27 275	50 018	59 363	56 339	111 357	10 390
Taxes	264 889	144 827	4 130	2 856	4 631	9 054	15 775	25 665	26 208	19 727	28 232	8 549
Bad debts	13 353	2 855	(*)	(*)	(*)	(*)	(*)	655	(*)	840	421	273
Repairs	152 724	123 535	6 211	3 870	7 439	14 139	33 784	48 225	38 395	32 262	42 944	7 546
Depreciation	475 884	450 908	6 398	6 629	12 852	28 478	51 895	89 409	78 683	63 367	83 942	24 155
Amortization	1 812	1 688	(*)	(*)	(*)	(*)	(*)	215	(*)	(*)	45	292
Depletion	3 941	1 584	(*)	(*)	—	(*)	(*)	796	(*)	(*)	[illegible]	—
Pension profit-sharing annuity bond purchase plans	3 193	2 025	—	(*)	(*)	(*)	(*)	21	364	347	941	4
Employee benefit programs	1 886	1 073	(*)	(*)	(*)	(*)	170	246	(*)	420	828	117
Net loss from other partnerships	31 151	22 831	—	(*)	(*)	—	—	693	(*)	789	2 919	1 442
Farm net loss	[illegible]	(*)	—	(*)	(*)	—	—	(*)	—	—	—	—
Net loss noncapital assets	7 102	6 873	(*)	(*)	(*)	—	(*)	1 353	601	(*)	[illegible]	(*)
Other deductions	1 742 370	761 716	12 265	18 453	28 668	51 884	69 742	161 462	106 410	41 354	145 803	42 416
Net profit (less loss)	1,184,192	152,353	93,014	−11,042	19,530	33,842	99,804	45,173	−8,205	36,936	−93,583	−63,116
Net profit	[illegible]	[illegible]	111 152	11 472	39 683	64 378	169 931	179 566	116 [illegible]	114 [illegible]	113 [illegible]	1 368
Net loss	[illegible]	[illegible]	18 138	22 514	20 153	30 536	70 127	134 393	124 [illegible]	77 [illegible]	[illegible]	64 484

(*) Indicate at end of table.

Table 2.8—Income Statement by Industrial Division and Size of Total Assets

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Mining												
Number of partnerships	14,053	10,973	575	3,520	1,537	753	1,150	1,536	749	526	513	114
Number of partners	183,148	166,822	4,329	19,286	11,817	7,999	182,15	39,102	26,745	13,458	24,392	1,479
Total assets	**4,757,371**	**4,757,371**	**—**	**11,085**	**25,659**	**27,258**	**62,606**	**240,908**	**258,067**	**362,446**	**1,026,046**	**2,723,056**
Total receipts	**3,785,311**	**3,546,232**	**47,080**	**42,336**	**72,940**	**61,736**	**65,402**	**265,223**	**282,933**	**355,180**	**558,309**	**1,444,085**
Business receipts	3,592,489	3,381,582	42,269	41,590	57,213	50,264	78,110	249,845	266,105	340,561	845,064	1,410,561
Income from other partnerships	20,941	18,273	—	—	—	(*)	—	(*)	(*)	(*)	489	2,057
Nonqualifying dividends	109	109	—	—	—	—	—	—	—	(*)	(*)	81
Interest	20,501	20,121	(*)	(*)	(*)	(*)	(*)	628	1,542	1,515	6,676	8,803
Rents	16,707	16,634	(*)	(*)	(*)	—	(*)	785	(*)	1,133	3,836	7,298
Royalties	48,300	48,269	(*)	(*)	(*)	(*)	(*)	(*)	4,383	(*)	14,073	3,682
Farm net profit	(*)	(*)	—	—	—	—	—	—	—	—	(*)	—
Net gain, noncapital assets	24,912	24,344	(*)	—	(*)	(*)	(*)	3,893	1,486	1,176	2,822	1,348
Other receipts	41,291	36,839	488	(*)	(*)	(*)	915	2,975	2,069	3,028	15,280	10,258
Total deductions	**3,607,976**	**3,532,660**	**119,771**	**89,640**	**44,870**	**53,405**	**111,740**	**335,316**	**268,742**	**374,223**	**926,803**	**1,208,350**
Cost of sales and operations	1,018,887	972,219	(*)	(*)	(*)	(*)	22,118	62,598	83,834	83,237	292,735	391,314
Salaries and wages	127,156	96,394	(*)	3,166	(*)	(*)	1,328	13,129	13,096	11,940	25,457	22,468
Payments to partners	27,296	24,361	(*)	(*)	(*)	(*)	(*)	5,743	2,379	2,326	6,520	1,634
Rent	61,821	55,743	(*)	(*)	(*)	(*)	(*)	7,190	6,687	3,313	18,584	14,397
Interest	78,435	75,144	(*)	493	(*)	(*)	922	2,470	4,756	5,945	12,304	47,251
Taxes	106,402	88,837	2,213	952	2,714	2,760	2,876	9,444	8,117	11,683	20,527	27,521
Bad debts	1,115	1,034	(*)	—	—	(*)	—	(*)	(*)	(*)	418	84
Repairs	60,609	52,163	(*)	(*)	(*)	(*)	521	5,081	4,046	4,489	10,754	23,954
Depreciation	203,784	185,094	3,915	1,228	2,419	(*)	4,884	16,250	15,619	18,977	45,829	74,913
Amortization	2,016	1,844	(*)	—	(*)	—	—	(*)	—	(*)	(*)	1,277
Depletion	444,725	425,639	4,203	3,626	10,439	(*)	9,206	24,499	27,330	44,481	99,737	191,581
Pension, profit-sharing, annuity, bond purchase plans	3,361	3,356	—	—	(*)	—	—	(*)	—	(*)	1,016	1,708
Employee benefit programs	5,561	5,425	(*)	—	—	—	(*)	(*)	(*)	717	1,867	2,609
Net loss from other partnerships	80,671	73,953	—	(*)	(*)	—	(*)	(*)	—	26,907	27,391	3,528
Farm net loss	29	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	252	235	(*)	50	—	—	—	—	(*)	(*)	(*)	60
Other deductions	1,585,876	1,471,219	89,586	56,400	21,011	27,232	62,594	185,239	102,586	159,306	363,214	404,051
Net profit (less loss)	−42,665	13,572	−72,691	−47,302	28,070	8,333	−26,338	−69,093	14,191	−19,043	−38,294	235,739
Net profit	1,059,736	1,012,012	8,117	11,508	35,592	20,918	22,438	63,835	65,291	101,583	202,241	480,489
Net loss	1,102,401	998,440	(*)	58,810	(*)	(*)	48,776	132,928	51,100	120,626	240,535	244,750
Construction												
Number of partnerships	63,096	40,276	5,828	14,634	6,005	3,676	3,967	3,021	1,401	703	893	148
Number of partners	140,178	91,592	13,583	30,930	12,872	8,005	9,036	6,907	3,764	2,139	3,635	721
Total assets	**5,517,914**	**5,517,914**	**—**	**57,727**	**99,453**	**137,299**	**259,059**	**466,937**	**492,726**	**490,406**	**1,851,956**	**1,862,351**
Total receipts	**11,635,703**	**10,009,002**	**666,490**	**666,415**	**577,424**	**560,540**	**612,304**	**1,184,844**	**1,024,622**	**726,404**	**2,462,847**	**1,106,872**
Business receipts	11,436,167	9,826,210	880,942	665,422	574,922	558,730	806,640	1,171,638	1,008,067	706,967	2,386,224	1,066,658
Income from other partnerships	3,780	3,764	—	—	(*)	—	(*)	(*)	—	—	2,036	1,096
Nonqualifying dividends	390	389	—	(*)	—	—	(*)	(*)	(*)	1	(*)	35
Interest	30,631	28,517	1,178	577	196	256	599	2,131	2,387	2,814	13,173	5,206
Rents	78,950	68,261	1,422	(*)	759	842	2,941	4,643	8,097	9,815	23,352	16,351
Royalties	(*)	(*)	—	—	—	—	—	—	(*)	—	(*)	(*)
Farm net profit	(*)	(*)	—	—	—	—	(*)	(*)	—	(*)	—	—
Net gain, noncapital assets	15,419	14,513	1,263	(*)	(*)	(*)	(*)	2,042	1,765	2,029	3,837	2,388
Other receipts	68,802	65,782	1,685	255	981	554	1,564	3,933	3,754	4,768	33,281	15,007
Total deductions	**10,779,558**	**9,419,255**	**815,978**	**547,311**	**503,923**	**505,175**	**737,319**	**1,088,112**	**959,367**	**698,904**	**2,417,361**	**1,145,805**
Cost of sales and operations	8,316,873	7,500,715	693,145	342,938	359,693	378,285	507,482	830,479	804,330	565,692	2,060,599	958,072
Salaries and wages	481,656	341,675	22,464	42,762	31,049	31,053	57,212	56,451	24,158	19,964	36,266	20,296
Payments to partners	235,236	181,476	10,582	53,807	23,372	17,525	33,148	17,046	7,638	3,252	10,353	4,753
Rent	73,486	58,619	3,085	5,859	8,402	4,131	8,320	10,134	5,591	3,822	5,785	3,690
Interest	236,412	219,963	10,048	3,116	3,407	4,769	7,459	13,306	18,937	22,267	73,308	63,346
Taxes	173,250	144,018	7,965	11,061	11,467	10,449	14,510	21,660	13,638	10,206	32,373	10,689
Bad debts	13,281	11,844	(*)	(*)	527	844	1,152	2,005	819	2,212	2,353	1,694
Repairs	79,466	60,344	2,461	3,980	4,965	3,128	7,241	10,250	10,522	4,754	8,713	4,320
Depreciation	222,861	179,777	12,013	12,110	12,802	10,704	20,483	24,188	16,801	14,930	30,148	25,600
Amortization	717	632	—	—	(*)	(*)	(*)	(*)	—	(*)	112	160
Depletion	1,169	979	—	—	—	—	(*)	(*)	(*)	—	(*)	829
Pension, profit-sharing, annuity, bond purchase plans	11,949	11,554	(*)	(*)	(*)	(*)	1,452	2,098	1,505	1,168	2,139	2,106
Employee benefit programs	26,718	23,688	440	1,462	1,076	1,785	2,938	4,069	3,925	2,417	4,530	1,046
Net loss from other partnerships	10,866	9,274	—	—	(*)	—	—	(*)	(*)	(*)	5,303	2,326
Farm net loss	—	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	1,976	1,882	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3	(*)	459
Other deductions	893,643	672,815	53,066	69,939	46,702	42,069	75,517	94,896	50,653	48,320	145,236	46,417
Net profit (less loss)	**856,145**	**589,747**	**70,512**	**119,104**	**73,501**	**55,365**	**74,985**	**96,732**	**65,455**	**27,500**	**45,526**	**−38,933**
Net profit	1,234,408	940,004	108,677	135,687	84,851	61,224	82,782	108,305	67,338	51,592	159,185	61,365
Net loss	378,261	350,257	38,165	16,583	11,350	5,859	7,797	11,573	21,883	24,092	112,657	100,298

Footnote at end of table

Table 2.8—Income Statement by Industrial Division and Size of Total Assets

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing												
Number of partnerships	30,620	21,942	2,259	7,244	3,274	3,143	2,493	1,880	814	429	336	70
Number of partners	80,726	61,904	5,137	16,647	8,639	8,286	6,343	4,825	4,985	2,133	3,201	1,708
Total assets	**4,229,132**	**4,229,132**	**—**	**28,769**	**53,066**	**109,393**	**174,898**	**294,016**	**279,932**	**294,761**	**653,167**	**2,331,310**
Total receipts	**7,692,639**	**6,959,404**	**276,102**	**158,237**	**198,927**	**355,251**	**422,763**	**770,870**	**636,157**	**716,312**	**1,465,965**	**1,958,620**
Business receipts	7,554,730	6,827,896	273,641	157,332	198,512	353,666	420,360	764,508	627,897	707,283	1,444,287	1,880,412
Income from other partnerships	8,567	(*)	—	—	—	—	—	—	—	(*)	(*)	(*)
Nonqualifying dividends	1,420	1,418	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)	1,385
Interest	25,920	25,232	492	(*)	(*)	(*)	195	1,001	2,124	2,180	4,928	14,079
Rents	19,867	18,140	(*)	—	(*)	(*)	784	2,190	2,806	1,264	5,857	3,703
Royalties	10,611	10,610	—	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	7,971
Farm net profit	(*)	(*)	—	—	—	—	(*)	—	—	—	—	(*)
Net gain, noncapital assets	5,139	4,141	(*)	—	(*)	(*)	(*)	1,028	199	420	367	562
Other receipts	66,345	63,562	655	595	120	240	924	2,130	3,043	5,150	8,018	42,687
Total deductions	**7,118,292**	**6,471,258**	**243,164**	**136,869**	**177,622**	**329,290**	**355,577**	**696,879**	**584,207**	**668,362**	**1,357,939**	**1,915,349**
Cost of sales and operations	5,318,246	4,613,948	179,056	72,064	91,913	189,549	231,693	486,209	416,794	520,802	1,089,296	1,356,573
Salaries and wages	439,013	383,327	3,983	8,154	16,983	28,253	30,495	56,344	40,193	39,971	76,431	73,419
Payments to partners	129,149	105,230	5,118	4,587	12,655	9,669	17,052	21,865	9,473	10,113	11,696	3,002
Rent	104,460	92,147	3,530	6,238	7,740	9,282	6,222	8,029	5,511	4,841	8,056	32,695
Interest	100,072	92,965	2,813	1,211	981	2,159	3,233	6,064	4,984	5,328	13,733	52,459
Taxes	142,206	126,174	4,405	2,770	4,713	7,824	9,728	18,365	13,738	12,597	24,355	27,679
Bad debts	13,334	12,739	552	(*)	(*)	1,712	579	1,672	1,616	1,547	2,368	2,064
Repairs	74,971	60,779	2,085	1,318	1,709	2,794	5,572	8,173	5,548	6,125	7,356	20,099
Depreciation	239,661	211,583	4,830	5,862	4,372	7,059	10,238	18,604	13,176	15,497	25,336	106,609
Amortization	4,522	4,278	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	340	3,564
Depletion	36,116	35,383	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	30,970
Pension, profit-sharing, annuity, bond purchase plans	14,178	14,020	(*)	—	(*)	(*)	(*)	769	595	1,236	3,224	7,570
Employee benefit programs	24,490	23,373	1,22	(*)	(*)	1,089	1,199	2,796	2,032	2,578	4,217	7,629
Net loss from other partnerships	9,301	9,301	(*)	—	—	—	—	—	(*)	(*)	(*)	5,011
Farm net loss	(*)	(*)	—	—	—	—	—	—	—	—	—	(*)
Net loss, noncapital assets	721	717	—	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	9
Other deductions	769,746	685,275	26,409	33,836	35,624	69,737	37,731	67,549	70,225	48,457	109,729	165,978
Net profit (less loss)	**574,347**	**488,146**	**26,938**	**21,368**	**21,305**	**25,961**	**67,186**	**73,991**	**51,950**	**47,950**	**108,026**	**43,471**
Net profit	955,791	862,183	36,176	37,189	38,287	55,287	67,685	87,098	70,261	58,795	131,794	274,638
Net loss	381,444	374,037	9,238	15,821	(*)	29,319	(*)	13,107	18,311	10,845	23,768	230,167
Transportation, Communication, Electric, Gas, and Sanitary Services												
Number of partnerships	14,431	9,033	1,248	1,326	1,966	1,374	816	455	387	123	176	56
Number of partners	37,785	24,749	4,004	4,471	4,405	3,265	1,983	2,557	1,193	898	1,828	235
Total assets	**2,992,674**	**2,992,674**	**—**	**9,980**	**34,335**	**47,526**	**58,690**	**147,165**	**144,654**	**95,053**	**354,866**	**2,100,583**
Total receipts	**2,151,795**	**1,811,519**	**96,498**	**98,742**	**136,948**	**107,370**	**146,444**	**238,137**	**198,415**	**110,519**	**397,475**	**280,971**
Business receipts	2,099,483	1,761,689	93,939	98,674	136,442	106,541	144,820	234,686	191,859	106,732	389,150	267,255
Income from other partnerships	(*)	(*)	—	—	—	—	—	—	(*)	—	—	—
Nonqualifying dividends	(*)	(*)	—	—	—	—	(*)	—	—	—	(*)	—
Interest	6,961	6,846	(*)	(*)	(*)	(*)	(*)	626	3,363	(*)	1,673	2,480
Rents	15,321	15,277	(*)	(*)	(*)	(*)	(*)	1,275	2,862	(*)	(*)	822
Royalties	(*)	(*)	—	—	—	—	—	(*)	—	—	—	—
Farm net profit	—	—	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	5,139	4,203	(*)	(*)	(*)	(*)	(*)	494	190	(*)	(*)	38
Other receipts	24,763	23,883	1,487	(*)	(*)	514	1,189	1,111	1,588	3,763	5,456	10,376
Total deductions	**2,144,459**	**1,848,104**	**95,614**	**86,953**	**127,512**	**103,392**	**125,866**	**210,196**	**192,157**	**92,727**	**369,240**	**444,447**
Cost of sales and operations	748,408	655,331	46,714	37,468	55,188	34,848	46,853	78,501	44,859	45,523	141,771	48,791
Salaries and wages	244,874	210,974	18,153	7,034	15,938	10,364	16,209	31,844	26,867	7,594	44,608	11,149
Payments to partners	50,563	39,070	2,433	3,428	(*)	4,705	6,681	1,117	2,246	(*)	3,776	274
Rent	62,571	52,591	2,910	5,646	6,291	2,641	3,124	3,582	1,435	5,849	8,901	1,868
Interest	90,712	83,928	567	379	1,148	1,782	2,337	4,245	4,711	3,120	7,845	48,149
Taxes	78,861	67,481	3,360	1,795	4,539	3,189	4,716	9,343	9,227	1,780	4,133	14,478
Bad debts	10,721	10,682	(*)	(*)	(*)	(*)	(*)	1,642	126	(*)	734	6,855
Repairs	49,120	47,013	2,687	2,615	3,947	5,938	8,936	8,301	3,319	2,665	7,424	1,606
Depreciation	245,359	240,294	2,737	1,430	3,737	6,694	11,885	17,327	13,159	6,359	21,282	144,686
Amortization	4,965	4,965	—	—	—	(*)	(*)	(*)	(*)	—	(*)	1,835
Depletion	(*)	(*)	—	—	—	(*)	—	—	—	—	(*)	—
Pension, profit-sharing, annuity, bond purchase plans	4,415	4,415	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,098	457
Employee benefit programs	6,588	6,358	117	(*)	(*)	(*)	(*)	580	313	(*)	1,021	1,416
Net loss from other partnerships	(*)	(*)	—	—	—	—	—	—	—	(*)	(*)	(*)
Farm net loss	(*)	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	(*)	(*)	—	—	—	—	(*)	—	—	—	—	—
Other deductions	444,447	422,383	15,126	19,667	27,242	12,814	21,527	44,686	33,111	19,648	55,005	152,264
Net profit (less loss)	**7,336**	**−36,585**	**884**	**11,789**	**9,436**	**3,978**	**20,578**	**27,941**	**6,258**	**17,792**	**28,235**	**−163,476**
Net profit	254,946	203,260	7,716	13,901	11,190	11,195	21,741	35,965	19,184	21,363	58,743	7,958
Net loss	247,610	239,845	6,834	2,112	1,754	7,217	(*)	8,024	12,926	3,571	30,508	171,534

Footnote at end of table

Table 2.8—Income Statement by Industrial Division and Size of Total Assets

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade												
Number of partnerships	195,503	135,179	17,280	30,446	24,528	20,724	19,568	15,457	4,498	1,833	769	75
Number of partners	451,199	321,011	38,623	67,929	54,328	46,921	44,988	39,542	12,812	6,257	8,903	706
Total assets	**10,865,120**	**10,865,120**	—	**132,971**	**409,575**	**766,623**	**1,383,329**	**2,349,194**	**1,531,170**	**1,269,643**	**1,364,478**	**1,658,137**
Total receipts	**44,060,034**	**35,710,501**	**1,768,460**	**1,342,674**	**2,331,432**	**3,057,990**	**4,604,544**	**6,883,614**	**4,706,490**	**3,496,509**	**4,446,752**	**3,067,836**
Business receipts	43,577,910	35,285,521	1,745,349	1,329,569	2,316,377	3,025,461	4,573,594	6,806,386	4,638,025	3,446,665	4,375,179	3,028,716
Income from other partnerships	5,655	5,166	—	(*)	—	—	(*)	(*)	723	(*)	3,578	1
Nonqualifying dividends	2,046	1,510	(*)	(*)	(*)	(*)	217	354	70	75	521	114
Interest	66,845	59,741	1,473	1,325	542	1,365	3,638	11,802	9,447	11,353	9,302	9,478
Rents	114,741	98,380	2,691	1,622	1,898	13,002	5,466	17,821	20,851	11,968	19,725	3,336
Royalties	2,925	2,665	(*)	—	—	—	(*)	(*)	(*)	385	(*)	—
Farm net profit	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)	—
Net gain, noncapital assets	21,897	19,290	7,930	2,581	829	427	939	2,257	1,550	524	2,001	152
Other receipts	267,499	237,710	10,877	7,731	11,774	17,678	20,174	43,380	37,643	26,639	35,574	26,040
Total deductions	**41,224,342**	**33,456,423**	**1,550,011**	**1,213,334**	**2,146,604**	**2,810,252**	**4,233,623**	**6,435,447**	**4,432,335**	**3,313,625**	**4,265,385**	**2,935,806**
Cost of sales and operations	33,058,818	26,902,252	1,293,312	906,047	1,617,381	2,100,564	3,248,479	5,083,900	3,616,992	2,762,753	3,631,269	2,641,555
Salaries and wages	2,580,218	2,134,077	107,720	69,224	115,375	195,861	313,762	478,458	304,403	203,010	245,343	100,921
Payments to partners	611,584	486,789	27,683	58,581	60,585	73,902	66,369	101,098	52,764	26,352	23,140	6,825
Rent	671,487	546,846	33,843	46,893	62,917	84,238	84,164	68,637	43,491	28,425	39,841	14,397
Interest	262,617	221,375	8,957	2,822	6,623	15,279	26,493	48,430	29,039	26,954	36,023	20,755
Taxes	694,218	516,610	32,145	25,868	40,055	59,050	76,823	109,331	66,331	39,414	41,873	25,720
Bad debts	82,176	69,432	3,405	869	1,598	5,192	8,027	15,534	13,113	10,541	7,119	4,034
Repairs	197,140	151,961	7,380	5,894	9,813	17,901	22,114	29,434	17,098	11,700	18,118	12,509
Depreciation	426,138	332,259	15,621	9,951	26,326	35,528	52,616	73,163	40,615	28,134	31,034	19,100
Amortization	5,272	4,674	190	(*)	(*)	201	920	1,515	485	255	366	411
Depletion	1,227	501	—	(*)	—	—	(*)	(*)	(*)	(*)	6	99
Pension, profit-sharing, annuity, bond purchase plans	17,552	16,741	228	(*)	(*)	267	876	2,085	1,900	1,759	3,188	6,286
Employee benefit programs	34,244	32,519	1,197	161	1,110	1,722	2,666	5,952	4,936	4,951	6,217	3,387
Net loss from other partnerships	3,646	3,492	—	—	(*)	(*)	(*)	(*)	(*)	(*)	1,491	653
Farm net loss	(*)	(*)	—	—	—	—	—	—	—	(*)	—	—
Net loss, noncapital assets	6,592	6,528	640	(*)	(*)	(*)	691	404	89	47	(*)	36
Other deductions	2,571,273	2,030,282	117,490	116,738	179,977	220,136	307,251	397,199	243,265	169,099	200,209	78,918
Net profit (less loss)	**2,835,692**	**2,254,078**	**118,449**	**129,540**	**184,828**	**247,738**	**370,921**	**448,167**	**276,154**	**184,884**	**181,367**	**132,030**
Net profit	3,136,893	2,489,056	146,512	160,392	212,598	275,018	393,528	482,157	294,685	201,780	181,506	140,880
Net loss	301,201	234,976	28,063	30,852	27,770	27,280	22,607	33,990	18,531	16,896	20,139	8,850
Wholesale trade												
Number of partnerships	28,103	21,547	2,360	4,584	2,723	2,357	3,333	3,295	1,600	838	402	55
Number of partners	81,812	67,561	5,424	10,290	6,007	5,302	7,427	9,382	4,435	2,665	5,637	623
Total assets	**3,566,721**	**3,566,721**	—	**16,884**	**45,682**	**85,344**	**240,764**	**531,721**	**550,579**	**568,370**	**726,724**	**776,653**
Total receipts	**16,177,511**	**14,446,322**	**550,984**	**250,632**	**321,271**	**466,740**	**1,057,327**	**2,183,557**	**2,139,637**	**1,905,740**	**2,990,912**	**2,579,322**
Business receipts	15,985,092	14,266,845	545,700	246,000	313,229	460,036	1,049,104	2,161,261	2,110,302	1,881,011	2,955,438	2,542,784
Income from other partnerships	3,064	2,973	—	—	—	—	(*)	(*)	(*)	(*)	(*)	1
Nonqualifying dividends	616	608	—	—	—	—	(*)	(*)	(*)	(*)	438	114
Interest	28,150	26,561	636	(*)	135	133	600	2,175	3,199	6,232	4,383	6,929
Rents	29,295	26,036	149	(*)	(*)	(*)	626	2,355	7,652	1,866	9,457	2,404
Royalties	1,616	1,609	—	—	—	—	—	(*)	(*)	(*)	(*)	1
Farm net profit	(*)	(*)	—	—	—	—	(*)	—	(*)	(*)	(*)	—
Net gain, noncapital assets	4,646	4,429	(*)	(*)	(*)	(*)	440	302	999	428	620	137
Other receipts	124,602	116,833	4,128	1,247	7,640	6,025	5,987	15,916	16,422	15,778	16,718	24,972
Total deductions	**15,219,284**	**13,604,311**	**505,687**	**209,209**	**288,830**	**425,697**	**974,038**	**2,047,431**	**2,007,346**	**1,795,875**	**2,882,285**	**2,468,513**
Cost of sales and operations	13,303,042	11,933,267	438,276	166,670	228,251	350,118	819,997	1,764,270	1,748,977	1,569,290	2,577,659	2,269,759
Salaries and wages	556,737	510,134	17,963	3,914	11,510	16,873	35,641	91,002	91,973	77,490	105,211	56,557
Payments to partners	139,932	113,375	5,494	4,668	8,196	11,911	13,088	22,607	19,195	9,515	12,037	6,464
Rent	89,876	80,903	3,872	5,403	5,265	6,939	11,208	12,745	9,516	6,423	11,510	6,022
Interest	72,432	66,656	1,469	737	792	1,151	3,437	6,702	7,465	10,350	16,796	15,757
Taxes	146,950	129,669	7,863	2,157	3,434	4,022	10,009	21,095	22,220	17,130	21,472	20,267
Bad debts	27,094	25,067	1,218	(*)	(*)	303	2,535	4,499	3,174	5,067	4,599	3,368
Repairs	58,733	49,991	939	350	1,166	1,130	4,295	7,287	5,556	5,973	12,146	11,149
Depreciation	106,306	91,938	2,332	1,030	3,263	3,289	6,054	16,130	14,406	13,163	16,005	14,266
Amortization	1,092	982	—	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	405
Depletion	701	372	—	—	—	—	—	(*)	(*)	(*)	(*)	99
Pension, profit-sharing, annuity, bond purchase plans	11,134	10,734	86	—	—	(*)	162	676	1,128	1,006	2,107	5,443
Employee benefit programs	11,631	11,462	228	(*)	(*)	201	438	1,546	1,510	2,123	2,972	2,362
Net loss from other partnerships	1,343	1,343	—	—	—	(*)	(*)	(*)	(*)	(*)	62	831
Farm net loss	(*)	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	714	713	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	35
Other deductions	691,292	578,405	25,913	23,935	26,632	27,530	64,758	96,351	81,899	76,174	99,474	55,729
Net profit (less loss)	**958,247**	**841,411**	**45,297**	**41,623**	**32,441**	**41,043**	**83,289**	**136,126**	**132,291**	**109,865**	**108,627**	**110,809**
Net profit	1,025,274	897,425	49,231	46,385	34,465	43,363	88,116	145,296	136,998	120,465	116,195	114,689
Net loss	67,027	56,014	3,934	4,762	2,024	2,340	4,829	9,170	6,707	10,600	7,568	4,080

Footnote at end of table

Table 2.8—Income Statement by Industrial Division and Size of Total Assets

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade												
Number of partnerships	167 091	113,473	14 920	25 860	21 734	18,288	16 233	12 162	2,895	993	367	21
Number of partners	377 994	262,855	33 199	57 635	46 159	40 837	37,557	30 160	8,371	3,286	1,265	65
Total assets	**7,293,040**	**7,293,040**	**—**	**116,060**	**362,922**	**679,222**	**1,142,407**	**1,817,473**	**979,731**	**679,967**	**635,754**	**879,464**
Total receipts	**27,856,719**	**21,240,433**	**1,217,478**	**1,086,978**	**2,006,460**	**2,587,161**	**3,543,507**	**4,700,057**	**2,560,164**	**1,590,276**	**1,455,840**	**486,514**
Business receipts	27,567 162	20,995,078	1,199,649	1,078,505	2,001 448	2,561 408	3,520,781	4,645,125	2,519 063	1,563,406	1,419,741	485,952
Income from other partnerships	2,591	2,193	—	(*)	—	—	(*)	(*)	(*)	(*)	(*)	—
Nonqualifying dividends	1,430	902	(*)	(*)	(*)	(*)	204	349	35	(*)	(*)	—
Interest	38,644	33,131	837	1 186	407	1 252	3 036	9,627	6,244	5,076	4,919	547
Rents	85,355	72,253	2 542	1 146	1 740	12,440	4 640	15 466	12 977	10 102	10,268	932
Royalties	1 309	1 056	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)	—
Farm net profit	(*)	(*)	—	—	—	—	—	(*)	—	—	(*)	—
Net gain, noncapital assets	17,248	14,860	7,559	(*)	720	374	499	1,955	550	196	1,381	15
Other receipts	142 890	120,870	6,749	6,484	4,133	11,650	14,186	27,464	21,219	11,061	16,858	1,068
Total deductions	**25,962,620**	**19,831,231**	**1,144,324**	**1,001,988**	**1,656,906**	**2,381,132**	**2,256,968**	**4,386,016**	**2,416,840**	**1,516,464**	**1,403,100**	**467,293**
Cost of sales and operations	19 737 102	14,951,927	855,036	736,363	1,388 619	1,748,107	2,425,094	3,319,630	1,860,189	1,193,463	1,053,610	371,796
Salaries and wages	2,023,022	1,623,521	69,757	65,310	103,865	176,836	278,071	387,456	212,311	125,419	140,132	44,364
Payments to partners	471,521	373,283	22,189	23,713	52,389	61,991	75,261	78,461	31,069	16,706	11,103	361
Rent	581,527	465,876	26,971	41,475	77,652	77,269	72,942	75,892	33,974	19,995	28,331	8,375
Interest	190,132	154,674	7,468	2,060	5,631	14,089	23,055	39,728	21,574	16,604	19,227	4,998
Taxes	546,998	386,728	24,262	23,711	36,601	54,693	86,807	68,236	44,089	22,255	20,401	5,453
Bad debts	55,076	44,359	2 187	769	1,394	4 687	5,492	11 035	9 935	5 474	2 520	668
Repairs	138,259	101,822	6 441	5 544	6 550	16 771	17,812	22 147	11 498	5,727	5,972	1,360
Depreciation	319 414	239,903	13,489	6 921	22 951	31 992	44 543	57 033	26 170	14 971	14,999	4,834
Amortization	4 160	3,792	190	(*)	(*)	197	865	1 375	326	230	262	—
Depletion	526	129	—	(*)	—	—	(*)	(*)	(*)	(*)	(*)	—
Pension profit-sharing, annuity, bond purchase plans	6 418	6 007	142	(*)	(*)	141	714	1 409	772	753	1,081	843
Employee benefit programs	22 409	21,053	969	172	1 037	1 521	2,428	4 408	3 422	2 828	3,245	1,025
Net loss from other partnerships	2 303	2 149	—	—	(*)	(*)	—	(*)	(*)	(*)	(*)	22
Farm net loss	(*)	(*)	—	—	—	—	—	—	—	(*)	—	—
Net loss, noncapital assets	5,878	5,815	606	(*)	(*)	(*)	(*)	316	(*)	(*)	(*)	1
Other deductions	1 877 770	1 450 108	91 577	92 780	153 217	192 127	242,462	300 836	161 276	91 907	100 735	23,189
Net profit (less loss)	**1,674,099**	**1,409,202**	**73,152**	**67,690**	**151,554**	**206,029**	**287,439**	**312,041**	**143,324**	**73,812**	**52,740**	**21,221**
Net profit	2 108 080	1,588 165	97,281	113 960	177,300	230,969	305 217	336 861	155,148	80,108	65 311	25,991
Net loss	233 981	178,964	24,129	26 090	25,746	24 940	17 779	24 820	11,824	6,296	12,571	4,770
Finance, Insurance, and Real Estate												
Number of partnerships	430,326	343,632	17 661	29 453	34,733	44 288	53 691	68 686	38 057	25,492	27,133	4,238
Number of partners	2 750 402	2 248 853	72 236	131 319	150,247	188 094	225 576	350,361	271,351	209,188	385,028	265 431
Total assets	**166,910,017**	**166,910,017**	**—**	**142,015**	**596,184**	**1,622,346**	**3,863,024**	**10,982,575**	**13,429,729**	**17,769,718**	**54,669,314**	**63,833,112**
Total receipts	**29,110,335**	**26,939,207**	**1,842,999**	**309,576**	**418,620**	**576,039**	**925,041**	**2,049,690**	**2,312,119**	**2,863,249**	**7,971,083**	**7,850,592**
Business receipts	25 877 162	24 298 278	1 575 049	280 844	385 204	531 122	841 292	1,856 746	2 108 858	2,629 462	7,385,626	6,704 075
Income from other partnerships	163 059	126,370	(*)	9 849	1,929	3 118	5,970	23 761	15 002	19 649	21,264	26 511
Nonqualifying dividends	21,430	16,654	(*)	(*)	(*)	263	(*)	586	1 047	664	2,850	10,633
Interest	1 982 196	1 622 895	20,804	5,473	11 589	19,376	45 602	96 992	114,329	148,929	331,385	828 416
Rents	172,971	157,465	2 690	(*)	3 240	2 898	5 609	15 532	15 604	19 960	46,760	43 245
Royalties	112 779	78 977	(*)	6 744	(*)	(*)	6 171	7 156	13 515	11 123	23 104	3 798
Farm net profit	(*)	(*)	(*)	—	—	—	—	(*)	—	—	(*)	(*)
Net gain, noncapital assets	162 525	153 359	24 006	1 347	12 223	3 589	6 003	15 527	13 788	16 824	20 733	29 319
Other receipts	618 620	483 156	8 489	3 687	2 513	10 592	14 169	33 377	29 776	36 637	139,331	204,587
Total deductions	**32,715,062**	**30,904,096**	**1,739,072**	**295,241**	**383,590**	**493,924**	**889,651**	**1,946,882**	**2,361,286**	**2,161,885**	**10,157,502**	**9,472,963**
Cost of sales and operations	3 013 793	2 666 142	152 393	60 753	93 888	78 412	131 796	156 988	262 630	270,364	766 764	652 134
Salaries and wages	1 539 377	1 464 578	43 709	14 296	16,899	20 758	34 458	77 186	76,555	97 719	369 411	661 587
Payments to partners	411 464	356 449	7 966	11 283	9 279	17 576	12 853	26 120	29 666	24 459	68 188	159,057
Rent	685 509	658 452	8 102	16 241	9 495	22 266	24 455	51 179	70 248	50 416	162 518	243 532
Interest	8 957 419	8 725 946	175 121	16 874	46 736	52 269	158,713	457 679	616 588	944 984	3 289,568	2 961 414
Taxes	3 018,312	2 873 169	62 478	14 876	35 057	53 663	95 086	239 760	271 596	366 838	972,524	761 169
Bad debts	98 458	77 862	9 671	(*)	(*)	549	10 105	3 064	2 358	7 985	17 697	24 690
Repairs	811 409	752 610	21 254	7 256	10 422	17 386	33 202	75 819	78 295	105 977	258 717	144 482
Depreciation	4 896 083	4 706 602	82 234	10 668	31 243	55 100	126 590	314 323	394 778	575 524	1 902 623	1 210 719
Amortization	22 781	21 712	162	(*)	(*)	(*)	799	1 835	1 633	1 581	6 278	9 272
Depletion	20 941	16 287	(*)	1 144	(*)	(*)	(*)	1 566	1 826	1 297	5 818	1 724
Pension profit-sharing, annuity, bond purchase plans	17 468	16 273	(*)	—	(*)	(*)	(*)	370	369	528	1 778	12 284
Employee benefit programs	23 912	23 218	628	(*)	(*)	655	278	1 404	612	1 231	4 682	12 547
Net loss from other partnerships	793 301	545 444	14 743	40 774	21 418	18 582	34 654	35 984	44 904	74 558	157 466	103 261
Farm net loss	(*)	(*)	—	—	—	—	—	—	—	(*)	(*)	—
Net loss, noncapital assets	41 082	32 797	(*)	(*)	(*)	(*)	(*)	1 752	1 029	(*)	4 466	4 173
Other deductions	4 363 458	7 935 860	1 143 905	91 744	105 926	145 343	221 880	463 653	506 895	637 659	2 127 955	2 490 698
Net profit (less loss)	**−3,604,727**	**−3,964,889**	**−96 073**	**14,335**	**35,230**	**82,115**	**35,390**	**100,808**	**−49,167**	**−276,637**	**−2,186,519**	**−1,622,371**
Net profit	4 231 952	3 390 730	105 765	94 662	106 226	149 852	237 668	455 679	423 848	426 411	657 986	702 633
Net loss	7 836 679	7 355 619	201 838	80 327	70 996	67 737	202 278	354 871	473 015	703 048	2 844 505	2 325 004

Footnote at end of table

Table 2.8—Income Statement by Industrial Division and Size of Total Assets

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services												
Number of partnerships	191,150	138,391	12,718	49,726	24,742	17,843	12,875	11,111	4,019	2,537	2,434	386
Number of partners	610,722	484,439	32,125	136,758	67,378	55,612	47,257	46,206	26,956	23,471	35,531	13,145
Total assets	**17,359,052**	**17,359,052**	—	**186,662**	**405,209**	**651,391**	**921,662**	**1,711,914**	**1,388,634**	**1,752,477**	**4,861,843**	**5,477,020**
Total receipts	**27,770,644**	**24,458,729**	**696,816**	**2,497,452**	**2,515,061**	**2,404,053**	**2,533,766**	**3,219,583**	**1,917,254**	**1,832,812**	**3,558,149**	**3,283,720**
Business receipts	27,230,793	23,961,781	673,130	2,476,520	2,498,054	2,385,307	2,503,315	3,152,450	1,877,430	1,783,267	3,421,588	3,190,720
Income from other partnerships	34,443	34,376	(*)	(*)	—	(*)	(*)	1,579	3,405	1,641	6,005	12,495
Nonqualifying dividends	2,448	2,282	1	—	(*)	(*)	(*)	48	(*)	(*)	(*)	285
Interest	74,529	68,907	1,180	1,602	1,922	2,302	3,330	9,833	9,096	9,311	15,953	14,378
Rents	140,509	125,378	4,601	1,531	3,935	5,332	9,062	12,105	9,525	11,802	47,028	20,437
Royalties	6,997	4,236	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	749	218
Farm net profit	(*)	(*)	(*)	—	(*)	—	—	—	—	(*)	—	—
Net gain, noncapital assets	52,866	48,487	13,837	2,905	1,217	448	1,110	3,993	3,389	2,725	11,428	7,435
Other receipts	227,943	213,166	3,888	12,433	9,219	8,265	12,773	38,696	13,633	24,016	52,471	37,772
Total deductions	**20,720,235**	**16,457,661**	**508,388**	**1,515,509**	**1,640,284**	**1,525,473**	**1,702,592**	**2,276,814**	**1,485,174**	**1,446,155**	**3,141,580**	**3,215,692**
Cost of sales and operations	3,516,126	2,939,644	152,866	292,159	292,835	281,471	348,382	369,651	228,365	205,944	494,809	273,162
Salaries and wages	5,962,929	5,419,714	106,028	331,961	436,126	445,902	471,878	698,034	444,029	429,721	918,152	1,137,853
Payments to partners	993,952	879,821	23,677	160,270	128,827	98,506	105,607	102,180	46,437	39,780	59,308	115,029
Rent	1,308,152	1,162,322	29,305	125,139	118,959	114,838	128,817	154,744	94,864	96,979	166,658	132,019
Interest	870,011	832,254	24,442	8,095	10,170	14,940	26,194	55,665	55,796	81,019	270,109	285,824
Taxes	793,857	713,909	18,555	41,698	51,792	56,165	64,993	92,780	66,944	71,974	136,503	112,505
Bad debts	41,635	38,574	1,567	1,919	1,188	1,612	2,658	6,249	2,208	3,527	12,990	4,656
Repairs	220,453	187,610	4,643	10,534	12,837	14,393	20,555	26,338	19,830	17,906	37,694	22,880
Depreciation	1,492,410	1,394,478	21,982	31,314	51,048	53,795	76,373	117,367	124,665	114,166	357,673	445,895
Amortization	82,826	62,482	588	5,153	1,532	1,038	1,824	13,929	12,400	1,401	15,194	29,423
Depletion	2,556	1,858	—	(*)	(*)	1	(*)	(*)	(*)	(*)	(*)	1,589
Pension, profit-sharing, annuity, bond purchase plans	81,696	74,639	722	3,538	3,922	5,147	4,983	7,005	5,798	7,281	14,219	22,026
Employee benefit programs	93,175	88,169	1,307	3,542	5,022	5,619	6,780	12,127	8,230	9,273	17,010	19,259
Net loss from other partnerships	24,214	16,232	—	(*)	(*)	(*)	546	2,157	985	2,473	3,636	6,062
Farm net loss	(*)	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	9,628	8,594	(*)	(*)	(*)	(*)	(*)	1,770	197	(*)	816	832
Other deductions	5,225,763	4,617,561	122,220	499,463	525,900	430,755	443,005	616,762	374,341	362,039	636,398	606,678
Net profit (less loss)	**7,050,409**	**6,001,067**	**188,428**	**981,983**	**874,797**	**878,580**	**831,176**	**942,769**	**432,080**	**386,657**	**416,569**	**68,028**
Net profit	8,457,374	7,326,213	226,056	1,026,696	953,818	915,336	863,550	1,007,924	571,686	518,334	742,844	497,969
Net loss	1,406,965	1,325,146	33,628	44,713	79,021	36,756	32,374	65,155	139,606	131,677	326,275	429,941

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals

NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals

Section 3

Changes in Law, Industrial Classification, and Explanation of Terms

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Changes in Law

Changes in the Federal unemployment tax rate affected the statistics in this report. As amended by Public Law 92-329, enacted on June 30, 1972, the rate of Federal unemployment tax for calendar year 1974 was decreased from 3.28 percent to 3.2 percent of the first $4,200 of wages paid to each employee during the calendar year. The Federal unemployment tax was imposed solely on the employer; it could not be collected or deducted from the wages of the employee. In the statistics, it would generally be included in the "taxes paid" deduction.

Industrial Classification

In the tables in this report, businesses have been classified by the industrial activity from which they derived the largest share of their receipts. Every business return or schedule in the samples was assigned to a single industry class, even though receipts may have been from several different types of activities. The industry classes used were based on the Office of Management and Budget's Standard Industrial Classification Manual, modified where necessary to fit the information available from tax returns for identifying industries.

Returns and schedules in the statistical samples were examined during statistical processing, and each was assigned a code classifying it by industry in determining the code, the description of the business activity given by the taxpayer (and, for partnerships, the taxpayer-assigned code), the sources of the taxpayer's income, the nature of the expenses, and where necessary, information from various reference books were considered.

The fact that a reporting entity was in all cases assigned to a single industry class constitutes a limitation of the data. In the case of sole proprietorships, a code to identify type of industrial activity was assigned to each business and farm schedule attached to an individual income tax return. Since individual taxpayers normally filed a separate schedule for each separate business activity, and each such schedule was assigned to its own industry class, the limitation is not serious for sole proprietorships. It was more common, but still relatively rare, for partnerships to be extensively engaged in more than one type of business activity; however, it did occur, especially on the returns of larger partnerships, so there are some data in the partnership industry classes that are not really related to that industrial activity.

The Standard Industrial Classification Manual (SIC) for establishments, 1972 edition, served as the basis for the industry classification system in this report. The SIC industry classes were sometimes consolidated or modified because the information available from tax returns for determining industrial activity was limited and because not every industry was well represented in the statistical samples. Some industries are better represented by the legal forms, i.e., sole proprietorships and partnerships, covered in this report, for example, the trade and service industries. In contrast, the manufacturing industries are better represented by the corporate form. Most industry classes used in this report are equivalent to either the two, three, or four-digit industry level in the SIC system. However, a few classes represent a more detailed classification than the four-digit level of the SIC (for example, the SIC class, "Hotels, motels, and tourist courts" is divided into two classes in this report, "Hotels" and "Motels, motor hotels, and tourist courts"). One can usually determine equivalent SIC industries by comparing the SIC titles with the titles of the industries shown in the tables in this report. For equivalent industry classes, the SIC manual will give a detailed description of the content of the classes.

Explanation of Terms

This section contains brief descriptions of most of the terms appearing in the tables in this report.

The instructions for the tax forms in section 5 of this report will provide additional information about many items.

Explanations of terms are designed to aid in understanding the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited are those which were in effect during period covered by this report.

Active Businesses

The statistics in this report are from the returns and schedules of "active" businesses only. An active business was defined as one reporting at least one item of income or deductions. Partnerships had to file returns even if they had no business activity during the year; however, returns having no items of income or deductions were excluded from the basic tables except the sample count tables in section 4. Sole proprietorships only filed business or farm schedules or Form 4835 if they had business activity, so there are no inactive sole proprietorships in any table.

Adjusted Gross Income

This amount was the result of reducing gross income from all sources subject to tax by adjustments such as the following:

(1) Ordinary and necessary expenses of operating a trade or business,

(2) Employee business and moving expenses,

(3) Expense deductions attributable to rents and royalties,

(4) Expenses of outside salesmen attributable to earning a salary, commission, or other compensation,

(5) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,

(6) Exclusion of allowable sick pay if the sick pay was included in gross salary,

(7) Deductible losses from sales of capital assets and other property,

(8) Deductible half of the excess of net long-term capital gain over net short-term capital loss,

(9) Excludable portion of qualified dividends (up to $100 (or $200) per taxpayer),

(10) Business net operating loss carryover, and

(11) Contributions to a self-employed retirement fund ("Keogh Plan").

A deficit adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

Amortization

Amortization was a deduction for deferred expenses written off during the year. The following types of amortization, applicable to the statistics in this report, were specifically

mentioned in the Code as allowable deductions:

- bond premiums (section 171)
- child care facilities (section 188)
- coal mine safety equipment (section 187)
- leasee's improvements to leased property (section 178)
- on-the-job training facilities (section 188)
- pollution control facilities (section 169)
- railroad rolling stock (section 184)
- railroad tunnel bores and grading (section 185)
- research and experimental expenditures (section 174(b))
- trademark and trade name expenditures (section 177)

Of these, amortization of leasehold improvements was frequently included in depreciation and amortization of bond premiums was often shown as part of "other deductions." Write-offs of patents, copyrights, and other intangibles were usually included in depreciation.

Bad Debts

Bad debts occurring during the year or a reasonable addition to a reserve for bad debts was allowable as a deduction under section 166 of the Code.

Recoveries of bad debts previously deducted by taxpayers who used the reserve method were netted against the year's bad debt deduction; recoveries by taxpayers deducting actual bad debts were included in "other receipts" of partnerships, "other business income" of nonfarm sole proprietorships, and "income from sales and operations" of farm proprietorships.

Business Receipts

Business receipts were, in general, gross receipts from sales and operations reduced by the cost of returned goods and allowances. They may have included excise and sales taxes which were included in the sales price of the product; some taxpayers reported receipts this way and deducted the taxes as expenses, while others reported their receipts after adjustment for any taxes.

In the finance division, business receipts included such banking items as fees, commissions, trust department earnings, exchange collections, discounts, and service charges, when identified in schedules attached to the return.

For sole proprietorships, business receipts were all income from the operation of the business, including incidental income from such things as sale of scrap or cash rebates that corporations and partnerships generally included in "other receipts." Dividends, interest, rents, royalties, and other investment type income were generally not included in sole proprietorship receipts, although rents or interest that were actually income from business operations were sometimes included, for example, rents received by real estate operators and interest received by small-loan companies.

In table 1.2, business receipts of sole proprietorships are classified into the two components, "income from sales and operations" and "other business income." "Income from sales and operations" comprises gross receipts or sales from the trade, business, or farm. "Other business income" includes sales of scrap, amounts recovered from bad debts, and interest, as well as other kinds of miscellaneous income. For farms, "income from sales and operations" includes patronage dividends from farmers' cooperatives, agricultural program payments, and gasoline tax credits and refunds, as well as other farm income. These latter amounts were combined with "business receipts" of the farm since they were an integral part of the farm operation.

For partnerships, business receipts were, generally, the income from the company's principal business activities. Rents earned in addition to the company's principal income and interest, royalties, and nonqualifying dividends were, for the most part, reported separately. However, when rent was actually operating income, as, for example, for hotels, real estate operators, or manufacturers who rented rather than sold their products, the rental income was included in business receipts. Incidental income, such as cash discounts or recoveries of taxes or bad debts previously deducted, was usually shown as "other receipts."

Returns filed by partnership security dealers were given special treatment in statistical processing. Sales of securities were netted against the cost of these "goods" and only the net amount was shown as business receipts. Since it was usually not possible to separate sales of securities from other sources of receipts, such as commissions, an arbitrary rule was used for partnerships in the specified industries; if cost of sales and operations was 50 percent or more of business receipts, costs were subtracted from receipts and the difference was used as business receipts. No such adjustments were made for sole proprietorships in these industries, and the receipts and cost of sales and operations were shown in the tables as the taxpayers reported them (see also "Cost of sales and operations" in this section).

Business receipts from farming were understated for all forms of business, because they did not include receipts from the sale of livestock held for draft, breeding, dairy, or sporting purposes. Income from the sale of such cattle and horses held for at least 2 years and other livestock (except poultry) held for at least 1 year was reported as gain or loss from the sale or exchange of property (either by the partnership or by its partners, depending on requirements specified in the Code), rather than as business receipts.

Cost of Labor

Cost of labor was a component of cost of sales and operations. For sole proprietorships in nonfarm industries it represented the amount reported on line 3, page 1 of Schedule C-1, Form 1040. For sole proprietors and partnerships engaged in farming using Schedule F, which did not contain a cost of sales and operations schedule as such, it represented the amount reported on page 1, part II, item 29 "labor hired." For nonfarm partnerships, it was the amount reported in Schedule A, line 29 on page 1 of Form 1065. (See "Payroll.")

Cost of Sales and Operations

If the receipts of the business included income from the sale of merchandise, cost of goods sold generally included the direct cost of that merchandise. In this sense it included goods purchased for resale (including inventory change) in trade industries, and raw materials, supplies, labor, and other direct costs in agriculture, mining, manufacturing, and other industries whose principal activity was producing goods. "Cost of operations" related to returns for which inventories were not an income-determining factor.

If the receipts of the business were from the sale of services rather than goods, the corresponding figure for cost of operations was not always comparable for sole proprietorships and partnerships. For partnerships, cost of operations generally included labor costs, supplies, rental of machinery and equipment, and other direct costs of producing the services. Many partnerships and most sole proprietorships did not report cost of operations as completely as did corporations, allocating the costs to the expense items rather than to cost of operations.

Farm costs for sole proprietorships and partnerships presented special problems because the schedule used did not provide for a cost of goods sold or cost of operations computation. The cost of sales and operations statistics presented here for unincorporated farms were constructed from the expense schedules during statistical processing. See the discussions in this section under "Merchandise purchased," "Cost of labor," "Material and Supplies," and "Other costs."

For both sole proprietorships and partnerships, certain deduction items which might sometimes be considered direct costs were not included in the statistics for cost of goods sold (or cost of operations) if they could be identified. If taxpayers reported them there, they were removed during statistical processing and transferred to the appropriate deduction line. Transferred were all identifiable amounts of depreciation, depletion, amortization, taxes (including sales and excise taxes), and contributions to employee pension and other benefit plans.

Statistical adjustments to cost of goods sold made for partnership security dealers are explained under "Business receipts."

Depletion

Depletion, a deduction allowable for the exhaustion of natural deposits or timber, could be based on cost, or, for natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. For oil and gas wells, gross income was computed on the value of the product at the well-head. For depletable property other than oil and gas wells, "gross income" included not only the value of the mineral extracted from the property but also the value added by some

transportation of the mineral and certain "treatment processes considered as mining" (Code section 613).

Under elective provisions of the Code, exploration and development expenditures connected with certain domestic natural deposits (except oil and gas), generally, could be deducted currently, treated as deferred expenses, or capitalized. The write-offs of amounts deferred or capitalized were not included as part of depletion.

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. It could not exceed 50 percent of the taxable income from the property, computed without the depletion deduction. The percentage depletion rates for each type of deposit were listed in Code section 613 and ranged from 5 to 22 percent.

The statistics include any identifiable depletion reported as a cost of sales and operations.

Depreciation

The deduction for depreciation permitted a reasonable allowance for the exhaustion, wear and tear, and obsolescence of business property in cases where the estimated useful life of the property exceeded one year. The purpose was to enable businesses to recover the cost or other basis of depreciable property by allocating the cost of the property over its estimated useful life. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments to it.

Several methods of computation could have been used in determining the deduction for the year. The most common method was straight-line, whereby an equal amount is deducted in each year of the useful life of the asset. The declining balance and the sum of the years-digits methods, whereby a larger portion of the asset's cost is written off during the earlier years of its life than during its later years, were also commonly used. These latter methods were specifically authorized by the Internal Revenue Code of 1954 and were generally permissible in the case of assets acquired after December 31, 1953. Standard useful lives, based on grouping assets according to the industrial activities in which they were used, were issued in 1962 as guidelines for establishing the "reasonableness" of the depreciation deduction. Use of them was tied to past retirement and replacement practices.

These "guideline lives" were modified for 1971 under the "class life asset depreciation range (CLADR) system. Under this system, assets of the same type acquired in the same year were grouped into one or more closed-end "vintage" accounts and the accounts were assigned useful lives chosen from a range of published useful lives. The range of useful lives was generally from 20 percent longer to 20 percent shorter than the industry-grouped "guideline lives" established under the previous rules; but the Treasury Department could modify the guidelines lives in the future as necessary. Use of the 1971 rules did not have to be justified based on past retirement and replacement practices. The only allowable depreciation methods under the system were the straight line, declining balance, and sum of the years-digits methods. Salvage value was not to be taken into account in computing depreciation, but no "vintage" account could be depreciated below a reasonable salvage value. Under the CLADR system, depreciation of assets acquired prior to 1971 could be depreciated under the new rules but no range of useful lives was allowed.

Amounts shown as depreciation include any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics are amounts deducted on leasehold improvements, patents, and copyrights. Additional first-year (section 179) depreciation was included in the statistics for proprietorships but for partnerships it was allocated to the partners for reporting on their own returns.

Employee Benefit Programs

Contributions by employers to employee benefit plans other than deferred-compensation plans were deductible under Code section 162 for all forms of business organizations. These plans included such things as hospitalization, health and accident insurance, group life insurance, and other employee welfare plans.

Contributions to retirement and other deferred compensation plans deductible under Code section 404 were included in "Retirement Plans."

Farm Net Profit (or Loss), Partnership Returns

Farm net profit is shown in the partnership tables as an item of income, and farm net loss is shown as a deduction, for those partnerships not reporting the detail of income and expenses from farming. If a Schedule F, Form 1040, was attached (as it was supposed to be), supporting the amount reported as farm net profit or loss, the components were combined during statistical processing with the equivalent income and deduction items shown on Form 1065. For example, "rent of farm or pasture" was combined with the deduction item, "Rents paid." If no supporting schedule was attached, the net amounts were shown as farm net profit or loss. The detail was reported by most farm partnerships, so the amount shown in the tables is a residual representing only a small portion of partnership farming activity.

Income from Sales and Operations

See "Business Receipts."

Income (or Loss) from Other Partnerships, etc.

This is the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses.

Income Tax after Credits

Income tax after credits shown in proprietorship table 1.6 was the sole proprietors' income tax liability for the year, after being reduced by any credits, including the investment, retirement income, foreign tax, and Work Incentive (WIN) credits. The liability was based on the proprietors' income from all sources and so was not directly related to the profits or losses from the sole proprietorship business. The income tax figure does not include the Social Security self-employment tax, tax from recomputing prior-year investment or Work Incentive (WIN) credits, additional tax for tax preferences ("minimum tax"), or social security tax on tip income.

The income tax figures in this report are generally the liability as reported on returns at the time of filing. Any adjustments resulting from audit and other events occurring after filing are not reflected.

Interest Paid

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics was interest paid on deposits and withdrawable shares by banking and savings institutions. Also included were amounts paid by partnerships to a partner, acting in other than a capacity as a partner, for the use of capital.

Interest Received

This item for partnerships included interest received by the business from all sources except interest wholly tax-exempt and interest on tax-free covenant bonds.

This item for sole proprietors was not considered business income and was therefore reported elsewhere on the individual income tax return.

Inventories

Inventories consisted of goods held for sale or of raw materials and supplies that would become a part of goods held for sale. Taxpayers engaged in manufacturing, trade, or any other business (except farming) where the production, purchase, or sale of merchandise was an income producing factor were required to use inventories in computing the gross income from their businesses. The use of inventories required that direct expenses of production, such as factory labor for a manufacturing concern, be accrued and charged against sales in the year the finished goods were sold. In accounting for the sale of goods, therefore, all such businesses were required to use the accrual method of accounting. Inventories were normally valued at actual cost or at the lower of actual cost or market price.

Farmers were required to use inventories only if they elected to use the accrual method of accounting for their profit or loss from the sale of farm products. Farm inventories consisted of livestock, harvested crops held for sale or for future use, and supplies. Growing crops and livestock on which depreciation was taken were

not included in inventories. Farm inventories could be valued by special methods in addition to cost and lower of cost or market. Under the unit-livestock-price method, livestock was grouped by kind and age and all animals in each group were valued at the estimated cost of raising such animals. Under the farm-price method, each item of inventory was valued at the estimated market price, less cost of disposition. Valuing inventories by the farm-price method could result in an increase in the value of ending inventories over beginning inventories without any corresponding increase in expenses or costs.

Materials and Supplies

The amount of materials and supplies, a component of the cost of goods sold, was secured for sole proprietorships from Schedules C or F. For nonfarms, it was the amount on line 4, page 1 of Schedule C-1. For farms, it was the item "supplies purchased," line 37, part II, page 1 of Schedule F (for both cash and accrual methods of accounting). For nonfarm partnerships, it was the amount reported on line 30, Schedule A, Form 1065.

Merchandise Purchased

Merchandise purchased (called "purchases" for partnerships) was a component of the cost of goods sold. For nonfarm businesses, the sources were: (1) line 2, page 1 of Schedule C-1, Form 1040, and (2) line 28, Schedule A, of Form 1065. For farms, the sources were on Schedule F, column c, part I, page 1, for farmers using the cash accounting method, and line 71, part V, page 2, for farmers using the accrual accounting method.

Net Gain (or Loss), Noncapital Assets

This income for partnerships represented gains and losses from the sale of exchange of property not eligible for capital gains tax treatment. This income item did not include gains and losses under section 1231. For partnerships, section 1231 gains and losses were reported by the partners on their own returns. In general, section 1231 gains and losses comprised (a) sales of business property (excluding inventories) which were held for more than 6 months and (b) "involuntary conversions" by theft or casualty of business property and of capital assets which were held over 6 months. Sales or exchanges of noncapital assets were reported by sole proprietors as nonbusiness income.

Net Profit (or Loss)

For sole proprietorships, net profit (or loss) represented the difference between business receipts and the sum of cost of sales and operations and other business deductions. Sole proprietorship net profit did not include investment income; and salaries to owners and business-related contributions or gifts were includable elsewhere on the returns of sole proprietors and so are not reflected in sole proprietorship net profit or loss.

For partnerships, net profit (or loss) represented the difference between total receipts and the sum of cost of sales and operations and other business deductions. Total receipts included, in addition to business receipts, investment income attributable to the partnership (except capital gains and losses and gains and losses under Code section 1231 as explained under "Net gain (or loss), noncapital assets," above). The deductions for partnerships excluded both contributions or gifts and additional first-year depreciation, which were reported on the partners' returns.

In this report, the term "net profit" is used for both sole proprietorships and partnerships although it is not strictly comparable for the two forms of business organizations. Three differences are: (1) investment income is reflected in partnership net profit but not in proprietorship net profit; (2) salaries paid to owners are a business deduction for partnerships but not for proprietorships; and (3) additional first-year depreciation is a deduction in the computation of sole proprietorship net profit but not in the determination of partnership net profit.

Nonqualifying Dividends Received

This investment-type income for partnerships represented certain corporate dividends which were includible in the income of the partnership and for which the individual partners were not entitled the $100 (or $200) dividend exclusion on their individual income tax returns when the income was passed through to the partners.

Number of Businesses

Number of business organizations in this report represented the number of active businesses operated as sole proprietorships by individuals and the number of active partnerships.

Number of sole proprietorships was based on the number of Schedules C and F or Forms 4835 filed with the income tax return, Form 1040, of the sole proprietor. When sole proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business, each of these schedules was counted separately. (See also "Farm Landlords and Farm Operators" in section 1 of this report.)

Other Business Deductions

See "Other Deductions."

Other Business Income

See "Business Receipts."

Other Costs

Other costs was a component of cost of sales and operations. For nonfarm businesses, these costs were reported on line 31, Schedule A, Form 1065, or line 5, page 1, of Schedule C-1, Form 1040. For farmers, the amount was computed from Schedule F, for both cash and accrual methods of accounting, as follows: farm expenses (total, part II, on page 1) less the sum of the items, labor hired, repairs and maintenance, interest, rent of farm or pasture, supplies purchased, taxes, insurance, pension and profit-sharing plans, employee benefit programs, amortization, and depletion. If inventories, purchases, and the other components of cost of goods sold were not reported, the entire amount was included in other costs for these statistics.

Other Deductions

Other deductions comprised business expenses which were not allocable to a specific deduction item on the return form, such as administrative, general, and selling expenses; bonuses; delivery, freight, and shipping expenses; truck and automobile expenses (except repairs); utilities; supplies; advertising and promotion; travel and entertainment; dues and subscription; postage and stationery; and, laundry, uniforms, and cleaning. For partnerships, this item also included unrealized profit on current-year installment sales; reported amounts of negative income; commissions; insurance; and legal and professional fees. For sole proprietorships the last three were shown as specific deductions on the return forms and were tabulated separately.

The estimates for other deductions may also include losses resulting from "involuntary conversions" of business assets by theft or casualty (see "Net Gain (or Loss), Noncapital Assets").

Other Income less Losses and Adjustments

This item in table 1.6 was computed as adjusted gross income minus adjusted gross deficit minus business net profit plus business net loss. In effect, it consisted of nonbusiness sources of income, such as wages and salaries, dividends, interest, and sales of capital assets – components and sales of capital assets – components of the taxpayer's total income.

Adjusted gross income equalled total income less statutory adjustments to income. Adjustments to income were comprised of sick pay, moving expense, employee business expense and self-employed retirement deduction. :04 Other Income or Loss (table 1.6) :10 See "Other Income less Losses and Adjustments."

Other Income or Loss (table 1.6)

See "Other Income less Losses and Adjustments."

Other Receipts

For partnerships, this item included amounts not elsewhere reported in the income statements, such as: income from minor operations; cash discounts; income from claims, license rights, and judgments; net amount earned under operating agreements; profit from commissaries; profit on prior years' collections (installment basis); recoveries of losses and

bad debts previously claimed for tax purposes; refunds for cancellation of contracts; and income from sales of scrap, salvage, or waste. For sole proprietorships, these items would usually be reported as "other business income."

Payments to Partners

Guaranteed payments which were made for services or for the use of capital where such payments were determined without regard to income of the partnership were allowed as a deduction in the computation of the partnership net profit (or loss).

Payroll

Payroll, shown in this report for sole proprietorships and partnerships, was the sum of cost of labor reported in cost of sales and operations plus salaries and wages reported among the deduction items. Various kinds of contract labor not actually representing payroll, such as janitorial or secretarial services, were also included. Payments to owners or partners were excluded.

Amounts of payroll were frequently included by taxpayers in other deduction items, such as commissions, legal and professional fees, repairs or other deduction items. Because of the difficulty of identifying such amounts, they were shown in these tables as reported by the taxpayer. Thus the amount shown for payroll is probably understated.

Pension, Profit-sharing, Stock Bonus, and Annuity Plans

See "Retirement Plans."

Purchases

See "Merchandise Purchased."

Rent (Paid)

Rent paid on business property was deductible as an ordinary and necessary expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings. Excluded were payments in the form of crops by tenant farmers to landlords under crop-sharing agreements.

Rents Received

Rents received for the use or occupancy of property consisted of the gross amounts. Depreciation, repairs, interest, taxes, and other expenses, which were deductible from gross rents, were included in their respective deduction items. The rental income of partnerships if it constituted the major portion of income was included in business receipts.

Repairs

This deduction included cost of labor and supplies and other costs necessary for incidental repairs to the property. It did not include capital expenditures which added to the property value, improvements which appreciably prolonged its life, or expenditures for restoring or replacing property, which were added to the depreciable basis of the property and recovered through depreciation.

The "class life asset depreciation range" (CLADR) system included a provision for accounting for repairs of property placed in a "vintage" account. Taxpayers using the system as the basis for their depreciation deduction could elect to deduct currently certain expenditures for repairs, maintenance, rehabilitation, or improvement up to a specified amount (repair allowance) for each account, with the excess capitalized in its own "vintage" account and depreciated (see also Depreciation).

Retirement Plans

This deduction item was the employer's contributions to employee pension, profit-sharing, stock bonus, annuity, bond purchase, or other deferred compensation plans that were deductible under Code section 404. It did not include any payments by self-employed persons to their own retirement plans, which were reported on individual income tax returns as adjustments used in arriving at adjusted gross income.

Royalties

This income item for partnerships was the gross amount received for the use of property rights, such as patents, copyrights, and mineral rights. Expenses related to this income, such as depletion and taxes, were not deducted directly from the income but were reported among the specific deduction items.

Excluded were certain royalties received under a lease agreement on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment. Under elective provisions of Code section 631, the net gain or loss on such royalties were included in the computation of net gain or loss on sales or exchanges of certain business property under section 1231 and as such were reportable by the partners on their own returns and not by the partnership.

Salaries and Wages

This item consists of those salaries and wages not included as a deduction for "cost of labor" in the cost of sales and operations schedule. Salaries to partners and sole proprietors were not included in this amount.

Taxes Paid

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary State and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license, and privilege taxes. Income and profits taxes paid to foreign countries or United States possessions were also deductible unless claimed as a credit against income tax. Not deductible were such taxes as Federal income and excess profits taxes, gift taxes, and taxes assessed against local benefits. If a business included in business receipts the excise and related taxes included in the sales price of its products, these taxes also were generally included in the deduction for taxes paid.

Total Assets

Total assets were those reported in the end-of-year balance sheet in the partnerships' books of account. Total assets were net after reduction by accumulated depreciation, amortization, and depletion, and by the reserve for bad debts. When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they related and the totals of assets and liabilities were adjusted accordingly.

Total Deductions

Total deductions for sole proprietorships consisted of (1) the deduction for cost of sales and operations and (2) the ordinary and necessary business deductions from gross income. In addition, for partnerships, total deductions also included expenses connected with investment income, and net loss from sales of noncapital assets. Total deductions for partnerships also included farm net loss and the partnership's share of net loss from other partnerships.

Total Receipts

For partnerships, total receipts represented the sum of business receipts; investment income such as interest, rents, royalties, nonqualifying dividends, net gain from sale or exchange of noncapital assets; income from farms and other partnerships; and, "other" income. For purposes of this report, total receipts did not reflect net losses from the foregoing sources.

Zero Assets

The final returns of liquidating or dissolving partnerships which had disposed of all assets were represented in this "asset size" category. The liquidating or dissolving partnerships had been active, however, during a portion of the accounting period.

Section 4

Description of the Sample and Limitations of the Data

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Sample Criteria and Selection of Returns

The data in this report are estimates based on probability samples of the following returns: (1) Form 1040, Individual Income Tax Returns, with business or farm schedules, derived from a larger sample which included nonbusiness Forms 1040 and 1040A as well which were selected at rates ranging from 0.04 percent to 100 percent on the basis of size of adjusted gross income or largest of selected income or loss sources and proprietorship business receipts; (2) Form 1065, Partnership Returns of Income, selected at rates ranging from 1.4 percent to 100 percent on the basis of size of gross receipts, total income or loss, and total assets. The returns were selected before audit. Tentative and amended returns were excluded from the samples, since another return for the same taxpayer was subject to sampling.

The estimates for the sole proprietorship tables in this report represent returns revenue-processed during 1975. The overwhelming majority of these returns were for calendar year 1974, however about 0.3 percent were for noncalendar years or for earlier income periods. The earlier returns were included to compensate for current-year returns filed after the sampling cut-off date.

Partnership statistics for 1974 included data from both calendar and noncalendar year returns with accounting periods ending as early as July 1974 and as late as June 1975. Based on studies from previous years, an estimated 92 percent of the partnership returns were for the 1974 calendar year.

The return characteristics used for stratifying each population are indicated in tables 4A and 4B with the strata limits and the number of returns in the population and sample per stratum. In all cases, distinct sets of monetary classes, i.e., the stratum limits, are listed beneath the characteristics which apply to them. For a return to fall in a particular stratum, both conditions on a line had to be satisfied.

Individual Income Tax Returns were divided into five groups by State, each group receiving a separate set of rates, and then sampled systematically by computer. The groups of States were formed on the basis of the tax return population of each State to assure a sufficient sample in the states with smaller populations. The ranges for these group rates are given in table 4A.

The Form 1065 sample was obtained using randomly selected sets of the ending digits of the Employer Identification Number.

Duplicate returns, as when more than one partner may have filed a separate return for the same partnership, and inactive partnership returns, those returns reporting no income or deduction items, were included in the sample for the computation of weighting factors but excluded from the tabulations.

The completeness of the samples was monitored closely during the selection process. Minimal followup was required to reconcile differences.

Method of Estimation

Weighting factors were obtained by dividing the computer count of returns filed in each sample stratum by the number of sample returns actually selected from each stratum. The weighting factors were then converted to "integer weighting factors" before they were applied to the sample returns. For example, if a factor of 44.24 was computed for a stratum, 24 percent of the sample returns in the stratum were systematically given an integer weighting factor of 45, and 76 percent a weight of 44.

Sampling Variability

The coefficient of variation (CV) is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Coefficients of Variation based on the sum of squares method are shown for selected estimates in each industry class for proprietorships and partnerships in tables 1.1 and 2.1.

Coefficient of variation estimates based on a special formula are shown in tables 4C and 4D for frequency estimates in general. Since CV's in tables 1.1 and 2.1 were computed only for industry groups, tables 4C and 4D can be used to obtain measures of variability for estimated frequencies in other tables where the classification is not by industry.

Where the coefficients of variation for estimates of frequencies and money amounts were considered unreliable because of small sample size, the estimates for these returns were either 1) combined with estimates for other returns or 2) deleted and noted by an asterisk in the body of the table and included in the appropriate totals.

A dash in place of a frequency or amount indicates that: (1) if returns were sampled at a rate of 100 percent, no returns had the particular characteristic; or (2) if returns were sampled at a rate less than 100 percent, either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any sample return.

Response and Other Nonsampling Errors

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical processing to make them consistent with other entries on the return or accompanying schedules.

Quality of the basic data abstracted at the processing centers was controlled there by means of a continuous subsampling verification system. In addition, the Statistics Division in the National Office conducted an independent reprocessing of a small subsample of the returns statistically processed in the field as a further

Table 4A. — Sole Proprietorship Returns Sample Design, 1974

Description of the sample strata		Number of individual income tax returns: Total: Population	Total: Sample	Farm and business: Population[1]	Farm and business: Sample	Sampling rates total individual income tax returns: Composite	Range: From	Range: To
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
Grand total		**83,425,188**	**203,119**	**10,447,373**	**114,436**	—	—	—
Nonbusiness and farm returns, total[2]		75,107,171	97,011	2,129,356	8,328	—	—	—
Larger of adjusted gross income or largest specific income item	**and Farm receipts—**							
Under $10,000	Under $20,000	42,909,060	24,627	819,322	561	0006	0004	0036
$10,000 under $15,000 Under $10,000	Under $50,000 $20,000 under $50,000	14,184,810	11,657	544,822	551	0008	0006	0072
$15,000 under $20,000 Under $15,000	Under $100,000 $50,000 under $100,000	9,149,673	11,385	321,396	552	0012	0008	0137
$20,000 under $50,000 Under $20,000	Under $500,000 $100,000 under $500,000	8,209,223	13,515	375,144	891	0016	0011	0167
$50,000 under $100,000 Under $50,000	Under $750,000 $500,000 under $750,000	516,860	12,885	50,159	1,798	0249	0156	3333
$100,000 under $200,000 Under $100,000	Under $1,000,000 $750,000 under $1,000,000	109,677	10,660	13,711	1,644	0972	0669	1.0000
$200,000 under $500,000 Under $200,000	Under $5,000,000 $1,000,000 under $5,000,000	23,446	7,660	4,039	1,568	3267	2494	1.0000
Adjusted gross income $200,000 under $500,000, but not sampled above and having no tax after credit and no additional tax for tax preferences	Any amount	141	141	22	22	1.0000	—	—
$500,000 and over Under $500,000	Any amount $5,000,000 and over	4,281	4,281	741	741	1.0000	—	—
Business returns, total[2]		8,318,017	106,108	8,318,017	106,108	—	—	—
Larger of adjusted gross income or largest specific income item	**and Business receipts—**							
Under $10,000	Under $20,000	2,711,012	22,857	2,711,012	22,857	0084	0067	0333
$10,000 under $15,000 Under $10,000	Under $50,000 $20,000 under $50,000	1,953,465	11,841	1,953,465	11,841	0061	0047	0223
$15,000 under $20,000 Under $15,000	Under $100,000 $50,000 under $100,000	1,420,263	11,459	1,420,263	11,459	0081	0056	0399
$20,000 under $30,000 Under $20,000	Under $250,000 $100,000 under $250,000	1,272,909	11,097	1,272,909	11,097	0087	0064	0416
$30,000 under $50,000 Under $30,000	Under $500,000 $250,000 under $500,000	629,514	11,948	629,514	11,948	0190	0133	0909
$50,000 under $100,000 Under $50,000	Under $750,000 $500,000 under $750,000	252,062	12,451	252,062	12,451	0494	0332	3333
$100,000 under $200,000 Under $100,000	Under $1,000,000 $750,000 under $1,000,000	53,075	11,850	53,075	11,850	2233	1650	1.0000
$200,000 under $500,000 Under $200,000	Under $5,000,000 $1,000,000 under $5,000,000	22,727	9,635	22,727	9,635	4239	3333	1.0000
Adjusted gross income $200,000 under $500,000, but not sampled above and having no tax after credits and no additional tax for tax preferences	Any amount	60	60	60	60	1.0000	—	—
$500,000 and over Under $500,000	Any amount $5,000,000 and over	2,910	2,910	2,910	2,910	1.0000	—	—

[1]The population of farm returns was estimated by applying weights derived from the achieved sampling rates for total individual returns to the number of returns in the sample determined to be farm returns
[2]Includes a small number of returns initially classified as nonbusiness, but subsequently reclassified after the sampling stage as business returns
[3]Returns with both business and farm schedules are classified with business returns

Table 4B. – Partnerships: Number of Form 1065 Returns in the Population and in the Sample, and Prescribed and Achieved Sampling Rates, 1974

Sample stratum		Number of returns: Population	Number of returns: Sample	Sampling rate: Prescribed	Sampling rate: Achieved
		(1)	(2)	(3)	(4)
Total[1]		**1,118,406**	**54,202**	—	
Business receipts or total income/loss	**and Total assets**				
Both under $200,000	Not reported or under $100,000	810,550	11,369	.014	.014
Both under $200,000	$100,000 under $1,000,000	166,799	10,496	.060	.063
Both under $1,000,000 and at least one $200,000 under $1,000,000	Not reported or under $1,000,000	83,903	11,036	.130	.132
Both under $1,000,000	$1,000,000 under $5,000,000	31,132	9,056	.290	.291
Both under $5,000,000 and at least one $1,000,000 under $5,000,000	Under $5,000,000	11,752	4,649	.400	.396
Both under $5,000,000 At least one $5,000,000 and over	$5,000,000 and over Any amount	7,049	7,049	1.00	1.00

[1] Sampling rates were prescribed for the calendar year in which the returns were processed for revenue purposes. Returns for 1974 were for the most part revenue processed during 1975 and were therefore sampled according to the plan applicable to calendar year 1975. However, included in the totals but not in the detail are 547 returns for 1974 sampled during 1974 from a population of 7,221 returns, under the sample plan applicable to that calendar year. In general, these were returns with accounting periods ended July through October 1974.

Table 4C.—Sole Proprietorships: Coefficient of Variation (Percent) of the Estimated Number of Businesses, 1974

Estimated number of businesses	Coefficient of variation (percent)
14,000 and under	(1)
15,000	34.1
20,000	29.5
25,000	26.4
30,000	24.1
40,000	20.9
50,000	18.7
75,000	15.2
100,000	13.2
250,000	8.3
500,000	5.9
750,000	4.8
1,000,000	4.2
2,000,000	3.0
5,000,000	1.9
7,000,000	1.6
10,000,000	1.3

[1] Sample too small to yield reliable estimate of coefficient of variation.

Table 4D.—Partnerships: Coefficient of Variation (Percent) of the Estimated Number of Returns, by Size of Business Receipts, 1974

Estimated number of returns	Size of business receipts		
	Under $200,000	$200,000 under $5,000,000	$5,000,000 and over
	(1)	(2)	(3)
100	(1)	25.7	
200	(1)	18.2	
500	(1)	11.5	
750	30.6	9.4	
900	27.9	8.6	
1,000	26.5	8.1	
3,000	15.3	4.7	
5,000	11.9	3.6	
7,000	10.0	3.1	
10,000	8.4	2.6	(2)
13,000	7.4	2.3	
15,000	6.8	2.1	
20,000	5.9	1.8	
40,000	4.2	1.3	
50,000	3.7	1.1	
100,000	2.7	(3)	
200,000	1.9	(3)	
300,000	1.5	(3)	

[1] Sample too small to yield reliable estimate of coefficient of variation.
[2] Coefficient of variation normally zero since all returns were prescribed for inclusion in the sample
[3] Not applicable since estimated number of returns was greater than population estimates

NOTE: Use column 1 for estimates not classified by size of business receipts

check on processing. Prior to tabulation, numerous computer tests were applied to each return record to assure that proper balance and relationship between return items were maintained.

Finally, prior to publication all statistics and tables were reviewed for accuracy and reasonableness, in light of provisions of tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical sources and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Section 5

Forms and Instructions

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Form 1040 US Department of the Treasury—Internal Revenue Service Individual Income Tax Return 1974

For the year January 1–December 31, 1974, or other taxable year beginning ...., 1974, ending ...., 19 ......

Please print or type

Name (If joint return, give first names and initials of both) | Last name | COUNTY OF RESIDENCE | Your social security number

Present home address (Number and street, including apartment number, or rural route) | Spouse's social security no.

City, town or post office, State and ZIP code | Occupation: Yours ▶ / Spouse's ▶

Filing Status (check only one)

1 ☐ Single

2 ☐ Married filing joint return (even if only one had income)

3 ☐ Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here ▶

4 ☐ Unmarried Head of Household (See instructions on page 5) ▶

5 ☐ Widow(er) with dependent child (Year spouse died ▶ 19)

Exemptions — Regular / 65 or over / Blind

6a Yourself . . . ☐ ☐ ☐ — Enter number of boxes checked ▶

b Spouse . . . ☐ ☐ ☐

c First names of your dependent children who lived with you .... Enter number ▶

d Number of other dependents (from line 27) . . . ▶

7 Total exemptions claimed . . . . ▶

B Presidential Election Campaign Fund ▶ Do you wish to designate $1 of your taxes for this fund? . . Yes / No — If joint return, does your spouse wish to designate $1? . . Yes / No — Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.

Please attach Copy B of Forms W-2 here

Income

9 Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see instructions on page 3.) . . . | 9

10a Dividends (See instructions on pages 6 and 13) $........, 10b Less exclusion $........, Balance ▶ | 10c
(If gross dividends and other distributions are over $400, list in Part I of Schedule B.)

11 Interest income. [If $400 or less, enter total without listing in Schedule B / If over $400, enter total and list in Part II of Schedule B] . | 11

12 Income other than wages, dividends, and interest (from line 38) . . . . . | 12

13 Total (add lines 9, 10c, 11, and 12) . . . . | 13

14 Adjustments to income (such as "sick pay," moving expenses, etc. from line 43) . | 14

15 Subtract line 14 from line 13 (adjusted gross income) . . . . | 15

- If you do not itemize deductions and line 15 is under $10,000, find tax in Tables and enter on line 16.
- If you itemize deductions or line 15 is $10,000 or more, go to line 44 to figure tax.
- CAUTION. If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see instructions on page 7.

Tax, Payments and Credits

16 Tax, check if from: ☐ Tax Tables 1–12 ☐ Tax Rate Schedule X, Y, or Z / ☐ Schedule D ☐ Schedule G OR ☐ Form 4726 | 16

17 Total credits (from line 54) . . . . | 17

18 Income tax (subtract line 17 from line 16) . . . . | 18

19 Other taxes (from line 61) . . . . | 19

20 Total (add lines 18 and 19) . . . . | 20

21a Total Federal income tax withheld (attach Forms W-2 or W-2P to front) . . . . | 21a

b 1974 estimated tax payments (include amount allowed as credit from 1973 return) . . . . . | b

c Amount paid with Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return | c

d Other payments (from line 65) . . . . . . | d

22 Total (add lines 21a, b, c, and d) . . . . | 22

Pay amount on line 23 in full with this return. Write social security number on check or money order and make payable to Internal Revenue Service.

Please attach Check or Money Order here

Balance Due or Refund

23 If line 20 is larger than line 22, enter BALANCE DUE IRS . . . . ▶ | 23
(Check here ▶ ☐, if Form 2210, Form 2210F, or statement is attached. See instructions on page 7.)

24 If line 22 is larger than line 20, enter amount OVERPAID . . . . . . ▶ | 24

25 Amount of line 24 to be REFUNDED TO YOU . . . . ▶ | 25

26 Amount of line 24 to be credited on 1975 estimated tax. ▶ | 26 | If all of overpayment (line 24) is to be refunded (line 25), make no entry on line 26.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Sign here ▶ Your signature — Date ▶ Preparer's signature (other than taxpayer) — Date

▶ Spouse's signature (if filing jointly, BOTH must sign even if only one had income) — Address (and ZIP Code) — Preparer's Emp. ident. or Soc. Sec. No.

Form 1040 (1974) Page 2

Other Dependents

(a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year, write 6 or D.	(d) Old dependent have income of $750 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
				$	$

27 Total number of dependents listed in column (a). Enter here and on line 6d . . . . . ▶

Part I Income other than Wages, Dividends, and Interest

28 Business income or (loss) (attach Schedule C) . . . . . | 28

29 Net gain or (loss) from sale or exchange of capital assets (attach Schedule D) . . . . . | 29

30 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) . . | 30

31 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) . . | 31

32 Farm income or (loss) (attach Schedule F) . . . . . | 32

33 Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8) | 33

34 50% of capital gain distributions (not reported on Schedule D—see instructions on page 8) . | 34

35 State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see instructions on page 8) . . . . | 35

36 Alimony received . . . . . | 36

37 Other (state nature and source—see instructions on page 8) ▶ | 37

38 Total (add lines 28, 29, 30, 31, 32, 33, 34, 35, 36, and 37). Enter here and on line 12 . . ▶ | 38

Part II Adjustments to Income

39 "Sick pay." (From Forms W-2 and W-2P. If not shown on Forms W-2 or W-2P, attach Form 2440 or statement.) | 39

40 Moving expense (attach Form 3903) . . . . . | 40

41 Employee business expense (attach Form 2106 or statement) . . . . . | 41

42 Payments as a self-employed person to a retirement plan, etc.—see instructions on page 9 | 42

43 Total adjustments (add lines 39, 40, 41, and 42). Enter here and on line 14 . . . . . ▶ | 43

Part III Tax Computation (Do not use this part if you use Tax Tables 1–12 to find your tax.)

44 Adjusted gross income (from line 15) . . . . . | 44

45 (a) If you itemize deductions, check here ▶ ☐ and enter total from Schedule A, line 41 and attach Schedule A . . . . .
(b) If you do not itemize deductions, check here ▶ ☐ and enter 15% of line 44, but do NOT enter more than $2,000. ($1,000 if line 3 checked) . . . . . | 45

46 Subtract line 45 from line 44 . . . . . | 46

47 Multiply total number of exemptions claimed on line 7, by $750 . . . . . | 47

48 Taxable income. Subtract line 47 from line 46 . . . . . | 48
(Figure your tax on the amount on line 48 by using Tax Rate Schedule X, Y, or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 16.

Part IV Credits

49 Retirement income credit (attach Schedule R) . . . . . | 49

50 Investment credit (attach Form 3468) . . . . . | 50

51 Foreign tax credit (attach Form 1116) . . . . . | 51

52 Credit for contributions to candidates for public office—see instructions on page 9 . . . . | 52

53 Work Incentive (WIN) credit (attach Form 4874) . . . . . | 53

54 Total credits (add lines 49, 50, 51, 52, and 53). Enter here and on line 17 . . . . . ▶ | 54

Part V Other Taxes

55 Self-employment tax (attach Schedule SE) . . . . . | 55

56 Tax from recomputing prior-year investment credit (attach Form 4255) . . . . . | 56

57 Tax from recomputing prior-year Work Incentive (WIN) credit (attach schedule) . . . . | 57

58 Minimum tax. Check here ▶ ☐, if Form 4625 is attached . . . . . | 58

59 Social security tax on tip income not reported to employer (attach Form 4137) . . . . | 59

60 Uncollected employee social security tax on tips (from Forms W-2) . . . . . | 60

61 Total (add lines 55, 56, 57, 58, 59, and 60). Enter here and on line 19 . . . . . ▶ | 61

Part VI Other Payments

62 Excess FICA tax withheld (two or more employers—see instructions on page 9) . . . . | 62

63 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136) . . . | 63

64 Credit from a Regulated Investment Company (attach Form 2439) . . . . . | 64

65 Total (add lines 62, 63, and 64). Enter here and on line 21d . . . . . ▶ | 65

Foreign Accounts — Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? . . . . . ▶ ☐ Yes ☐ No
If "Yes," attach Form 4683. (For definitions, see Form 4683.)

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Guide for Preparing a Return

You may find it helpful in completing your Form 1040 to follow these steps and check them off as you go.

— **Step 1.—Gather up your income records** including Forms W-2, W-2P, and 1099. If your employer does not give you a Form W-2 by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only he can issue your W-2 or correct it. If unable to secure Form W-2 from him, contact an Internal Revenue Service office.

— **Step 2.—If you are going to itemize your deductions, collect your expense records,** such as medical and dental bills, real estate taxes, State income tax, home mortgage interest, and charitable contributions. To make sure you do not forget any items, look on pages 10 through 12 of these instructions. Check the types of expenses you can deduct. Put these records aside until later.

— **Step 3.—Get the forms or schedules you need but did not receive by mail.** See the order blank. It will help you decide which ones you will need.

— **Step 4.—Name and Address.** Use the mailing label on the forms we sent you. Correct your name and address if necessary. Also show your apartment number if you have one. If you did not receive forms with a label, print or type your name and address.

— **Step 5.—County of Residence.** Fill in this block. See instructions for County of Residence on page 4.

— **Step 6.—Social Security Number.** If your social security number is wrong on the label or if you did not receive a label, show your correct number on your return. If you are married, please give numbers of both you and your spouse whether you file jointly or separately.

If you do not have a social security number, get an application Form SS-5 from a Social Security Administration office, post office, or from IRS. File it with the local office of the Social Security Administration. Do this early enough to make sure you receive a number before April 15. If you do not receive a number by April 15, file your return without it and write "Applied for" in the space for social security number.

Don't forget to show occupations in spaces in upper right corner just below social security blocks.

— **Step 7.—Filing Status.** Check only one block (lines 1 through 5). Your tax rate depends on the block you check. So before you decide, see instructions for Filing Status on page 4.

— **Step 8.—Exemptions.** Fill in lines 6a, b, c, d, and 7. See instructions for Exemptions on page 5.

— **Step 9.**—Check appropriate "Yes" or "No" box(es) on line 8 (Presidential Election Campaign Fund). If you check the "Yes" box(es), it will not increase your tax or reduce your refund.

— **Step 10.—Fill in the schedules and forms** mentioned for lines 10, 11, 28 through 32, and 39 through 41 if you need to. Enter the totals from your schedules on the correct lines on Form 1040

If you need more space on forms or schedules, attach separate sheets that follow the same size and arrangement of the printed forms, but show your totals on the printed forms. **Be sure to put your name and social security number on these separate sheets.**

— **Step 11.**—Fill in lines 9 through 15. This will give you your adjusted gross income. The instructions between lines 15 and 16 are guides to tell you where to proceed after you have filled in line 15. If the third instruction is applicable, be sure to check the block.

— **Step 12.**—Decide whether to use the standard deduction or itemize your deductions. The instructions Should You Use the Standard Deduction or Itemize Your Deductions? on page 6 will help you decide

— **Step 13.—Figure your tax if you decided to take the standard deduction and you DID NOT check the block between lines 15 and 16 (if you checked the block, follow the instructions on page 7; or, if you decided to itemize, skip to Step 14).** If line 15 is under $10,000, find your tax in Tax Tables 1 through 12. (The standard deduction is included and your tax is already figured out for you.) Enter the amount on line 16. Skip the rest of this step and step 14.

If line 15 is $10,000 or more, fill in lines 44 through 48 on the back of your return. (Your standard deduction goes on line 45.) Use Tax Rate Schedule X, Y, or Z to figure your tax. Show the amount on line 16. Skip step 14.

— **Step 14.—Figure your tax if you decided to itemize deductions.** Fill in Schedule A and enter your total deductions on line 45 of Form 1040. Fill in lines 44, 46, 47, and 48. Use Tax Rate Schedule X, Y, or Z to figure your tax. Show the amount on line 16.

— **Step 15.—Fill in lines 49 through 65 if you have credits, other taxes, or other payments to report.** Complete the forms or schedules asked for. **Enter the amounts from these lines on** the front of your return. Fill in any other amounts needed for lines 17 through 26.

— **Step 16.—Check the appropriate block to answer the Foreign Account Question after line 65.** See instructions for Do You Have an Account in a Foreign Country? on page 9.

— **Step 17.—If you owe tax,** show amount on line 23. Attach check or money order for full amount when you file. Make it out to "Internal Revenue Service" and be sure to write your social security number on it. If line 23 is under $1, you do not have to pay.

— **Step 18.—If we owe you a refund,** show amount on line 24. On line 25 or 26, show whether you want some or all of the money refunded or credited to 1975 estimated tax. If line 24 is under $1, we will send you a refund only on written request.

— **Step 19.—Recheck Your Return.** Go over all items and make sure they are right. Also check your arithmetic.

— **Step 20.—Sign Your Return.** It is not considered a return unless you do. Both you and your spouse must sign a joint return. If you pay someone to prepare your return, be sure that person also signs. If prepared by a firm or corporation, it should be signed in the name of the firm or corporation. If prepared by your regular, full-time employee, such as a clerk, secretary, or bookkeeper, the employee does not have to sign.

— **Step 21.—Attachments.** Attach Forms W-2 or W-2P (copy B) to front of Form 1040. If you took an adjustment for sick pay on line 39, be sure to attach Form 2440 or statement if the sick pay is not shown on Forms W-2 and W-2P. Attach schedules in alphabetical order and forms other than W-2 or W-2P in numbered order to the back of Form 1040. If you owe tax, be sure to attach your payment to the front of Form 1040.

Note: *If you move to a new address after filing your return and you are expecting a refund, be sure to file a change of address with the post office serving your old address. Unless you do this, the post office cannot forward your check to your new address.*

Form 1040 Instructions

Where to Get Forms

In general, we mail forms and schedules directly to you based on what you filed last year. Many people will need only Form 1040. The order blank inside the tax forms package will help you get many of the forms, schedules, and publications referred to in these instructions. Many banks and post offices have the same material. However, if you don't find what you need there, please fill out the order blank and we will send them to you.

Who Must File

(See page 6 for examples of income)

File a return if you are:	And your gross income is at least:
Single or are a widow or widower, and are under 65	$2,050
Single or are a widow or widower, and are 65 or older	2,800
Single, can be claimed as a dependent on your parent's return, and have taxable dividends, interest, or other unearned income	750
Married filing jointly, living together at end of 1974 (or at date of death of spouse), and both are under 65	2,800
Married filing jointly, living together at end of 1974 (or at date of death of spouse), and one is 65 or older	$3,550
Married filing jointly, living together at end of 1974 (or at date of death of spouse), and both are 65 or older	4,300
Married filing separate return or married, but not living together at end of 1974	750
A person with income from sources within U.S. possessions	750
Self employed and your net earnings from self-employment were at least $400	

If income tax was withheld even though you are not required to file a return, you should file to get a refund.

These rules are for all U.S. citizens and resident aliens, including those under 21 years of age.

U.S. Citizens Living Abroad

Generally, foreign source income must be reported on your return. See **Publication 54**, Tax Guide For U.S. Citizens Abroad.

Death of Taxpayer.—If a person died in 1974, or in 1975 before filing a return for 1974, the surviving spouse or executor or administrator of the estate must file a return for the deceased.

The executor or administrator can file a joint return with the surviving spouse. If an executor or administrator has not been appointed, the survivor can **still** file a joint return. The income of both spouses must be included on it.

If you are filing such a joint return, write in the signature area that you are filing as surviving spouse. Show the date of death in the name and address space. If a refund is due, attach Form 1310 to your return. For more information on this, **get Publication 559**, Federal Tax Guide for Survivors, Executors, and Administrators.

Rounding Off to Whole Dollars.—You may round off cents to the nearest whole dollar on your return and schedules. You can drop amounts under 50 cents—increase amounts from 50 to 99 cents to next dollar. Example, $1.39 becomes $1 and $2.69 becomes $3.

Recordkeeping Requirements.—Get Publication 552, Recordkeeping Requirements and A Guide To Tax Publications, for details.

When To File.—As soon as you can after January 1, but not later than April 15, 1975. Late filing may subject you to penalties and interest. See instructions for Penalties and Interest on page 7.

Where To File.— Mail your return to the Internal Revenue Service Center for the place where you live. Use the addressed envelope that came with your return, or use the address for your State.

IRS will figure your tax if your income on line 15 is $20,000 or less, was only from wages, salary and tips, dividends, interest, pensions and annuities, and you want to take the standard deduction.

All you do is:

1. Place your name and address label on your return, or fill in name, address, and social security number. Also fill in County of Residence and occupation. On a joint return, show names, numbers and occupations of both you and your spouse. If you are married, give numbers of both you and your spouse even though you file separately.
2. Fill in lines 1 through 7.
3. Check appropriate "Yes" or "No" box(es) on line 8 (Presidential Election Campaign Fund).
4. Fill in lines 9 through 15, lines 17, 19, 21a, b, and d, if necessary. Answer the foreign accounts question after line 65.
5. On a joint return, show your and your spouse's income separately on the dotted line to the left of the line 15 entry space.
6. Sign your return. Both you and your spouse must sign a joint return.
7. File on or before April 15, 1975.

We will then figure your tax and send you a refund check if you paid too much or bill you if you did not pay enough.

Note: *If you have a retirement income credit, we will figure that also. Just attach* **Schedule R** *after you have answered the question for columns A and B, and filled in lines 2 and 5. Then write* **RIC** *on line 17 of Form 1040.*

If you live in:	Send your return to:
New Jersey, New York City and counties of Nassau, Rockland, Suffolk and Westchester	Internal Revenue Service Center, 1040 Waverly Avenue, Holtsville, N.Y. 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Internal Revenue Service Center, 310 Lowell Street, Andover, Massachusetts 01812
District of Columbia, Delaware, Maryland, Pennsylvania	Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center, 4800 Buford Highway, Chamblee, Georgia 30006
Michigan, Ohio	Internal Revenue Service Center, Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center, 3651 S. Interregional Hwy, Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center, 1160 West 1200 South St, Ogden, Utah 84201
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center, 2306 E. Bannister Road, Kansas City, Missouri 64170
California, Hawaii	Internal Revenue Service Center, 5045 East Butler Avenue, Fresno, Calif. 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center, 3131 Democrat Road, Memphis, Tennessee 38110

Foreign Addresses

If you are located in	Use this address
Panama Canal Zone, American Samoa	Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pa. 19155
Guam	Commissioner of Revenue and Taxation, Agana, Guam 96910
Puerto Rico (or if excluding income under section 933), Virgin Islands: Non permanent residents	Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pa. 19155
Virgin Islands: Permanent residents	Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, Virgin Islands 00801
Foreign country and have an A.P.O. or F.P.O. address	Internal Revenue Service Center for your permanent home State
Foreign country: U.S. citizen and those excluding income under section 911 or 931	Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pa. 19155

Instructions for Page 1 of Form 1040

County of Residence

Print or type the full name (do not abbreviate) of the County ("Parish" in Louisiana, organized "borough" in Alaska) in which you live, unless you live in one of the cities listed below, or in the District of Columbia, or in Alaska but not in an organized borough.

If you live in one of the following cities, enter its name, followed by the word "City."

Baltimore City, Maryland
Carson City, Nevada
Columbus, Georgia
St. Louis City, Missouri
Certain cities in Virginia—

Alexandria	Franklin	Petersburg
Bedford	Fredericksburg	Portsmouth
Bristol	Galax	Radford
Buena Vista	Hampton	Richmond
Charlottesville	Harrisonburg	Roanoke
Chesapeake	Hopewell	Salem
Clifton Forge	Lexington	South Boston
Colonial Heights	Lynchburg	Staunton
Covington	Martinsville	Suffolk
Danville	Nansemond	Virginia Beach
Emporia	Newport News	Waynesboro
Fairfax	Norfolk	Williamsburg
Falls Church	Norton	Winchester

If you live in Washington, D.C., enter "D.C." If you live in Alaska not within one of the organized boroughs, enter the letter "U."

Note: *If your principal residence is in a State other than the one shown in the mailing address, also show in the County of Residence block the State in which you reside.*

Filing Status

Decide How You Should File From the Explanations Below

Were You Married or Single?—If you were married on December 31, consider yourself married for the whole year. If you were single, divorced, or legally separated on December 31, consider yourself single for the whole year. If you were a "Married person living apart from your spouse" as described on page 5, consider yourself single for the whole year.

If your spouse died during 1974 consider yourself married for the whole year.

Married People.—Should you file joint or separate returns?

Joint Return.—In most cases, married couples will pay less tax if they file jointly.

You and your spouse can file a joint return even if you did not live together for the full year, or if one of you was a resident alien for the whole year. But you cannot file jointly if one of you was a nonresident alien at any time during the year. Both you and your spouse are responsible for any tax due on a joint return, so if one of you does not pay, the other will have to.

Things to Remember on a Joint Return.—Use the mailing label sent you with your return if it shows names and social security numbers of both you and your spouse. If it does not, or if you did not receive a label, show first names and middle initials of both. For example: John F. and Mary L. Doe. Enter social security numbers for both. Show all income, exemptions, and deductions of you and your spouse. Both of you must sign the return.

Separate Returns.—You can file separately if both you and your spouse had income or if only one of you had income. Both you and your spouse must figure your tax the same way. This means if one itemizes deductions, the other must itemize. If one takes the percentage standard deduction, the other must take the percentage standard deduction and cannot take the low-income allowance (this is $650 for a separate return). You each report only your own income, exemptions, and deductions, and you are responsible only for the tax due on your own return. If you and your spouse live in a community property State and both itemize deductions, those paid from joint funds can be divided equally between you. See **Publication 555**, Community Property and the Federal Income Tax.

Tax Savings.—Before you file a separate

return, see if you can reduce your tax by meeting the tests described below in "Were You Married and Living Apart From Your Spouse?" If so, use the Single filing status or, if you qualify, Unmarried Head of Household.

Things to Remember on a Separate Return.—Check the block on line 3, "Married filing separately." If both you and your spouse file separate returns, write your spouse's full name in space provided on line 3 and enter spouse's social security number in designated space.

Check the applicable boxes on line 6b if you can claim the exemptions for your spouse. See instructions for Exemptions on this page. Only the one who had income should sign the return

Were You Married and Living Apart from Your Spouse?—Some married people can file as Single or as Unmarried Head of Household and ignore the rules for married people filing separate returns. This means that if your spouse itemizes deductions, you do not have to. You can use the standard deduction if you want. And, if you use the standard deduction to figure your tax, you can take the full amount allowed. You are not limited to $1,000. Both you and your spouse can file this way if both meet the tests

You can file as a single person, and check the block on line 1 for Single, if you meet all of the following tests:

(1) You file a separate return.

(2) You paid more than half the cost to keep up your home for 1974.

(3) Your spouse did not live in your home at any time during 1974.

(4) For over six months of 1974, your home was the main home of your child or stepchild whom you can claim as a dependent.

You can check the block on line 4 for Unmarried Head of Household if your home in test (4), above, was the child's main home for all of 1974.

Were You an Unmarried Head of Household?—There are special tax rates for a person who can meet the tests for being an *Unmarried* Head of Household. See Tax Tables and Tax Rate Schedule Z.

You may use unmarried head of household tax rates ONLY IF on December 31, 1974, you were single or legally separated, AND met test (1) or (2) below

(1) You paid more than half the cost of keeping up a home which was the main home of your father or mother you can claim as a dependent (you did not have to live with that parent).

(2) You paid more than half the cost of keeping up your home which, except for temporary absences for vacation and school, etc., was lived in all year by one of the following:

(a) **Your** unmarried **child,** grandchild, foster child or stepchild. This person did not have to be your dependent.

Note: *If you are claiming the filing status of "Unmarried Head of Household" because of an unmarried child, grandchild, foster child or stepchild who is* **not** *your dependent, enter that person's name in the space provided on line 4*

(b) Any other person listed in (5)(a) under "Exemptions" on this page, that you can claim as a dependent provided he or she is not your dependent under a multiple support agreement (this is where two or more taxpayers supported the relative and no one gave more than half the support).

Taxpayers married to nonresident aliens can qualify as unmarried head of household under certain circumstances. Consult an IRS office for further information, including information on limited standard deduction and how to figure your tax.

Were You a Widow or Widower with a Dependent Child?—You may still be able to use joint return tax rates for 1974. (See Tax Tables and Tax Rate Schedule Y.)

If your spouse died during 1973 or 1972, you can file a return for 1974 showing only your own income, exemptions, and deductions, and figure the tax at joint return rates if you meet all of the following tests:

(1) You did not remarry during 1974.

(2) You could have filed a joint return with your spouse for the year your spouse died. Whether you actually filed jointly does not matter.

(3) You have a child or stepchild you can claim as a dependent.

(4) Your home was the main home of that child during 1974, except for temporary absences for vacation and school.

Check the block on line 5 "Widow(er) with dependent child" and give year of death in the parentheses. Do not claim an exemption for your spouse. You can do this only for the year he died.

If your spouse died in 1974 and you did not remarry, read "Were You Married Or Single?" on page 4.

Exemptions ($750 for Each Exemption You Can Take)

Note: *If you take your tax from Tax Tables 1–12, do not take a separate deduction* **for exemptions.** *The deduction has already been allowed in the tax tables.*

Lines 6a and 6b—You and Your Spouse.—

For You.—You can always take one exemption for yourself. Take two exemptions if you were blind, or are 65 or older. Take three if you were both blind and 65 or older. Be sure to check all the boxes for the exemptions you can take.

Age and blindness are decided as of December 31. However, **if your 65th birth**day was on January 1, 1975, you can consider yourself 65 on December 31, 1974.

You can take the age and blindness exemptions for you and your spouse if your spouse does not file a separate return. Do not take these exemptions for your children or other dependents.

Proof of Blindness.—If you are completely blind, attach a statement to this effect. In cases of partial blindness, submit with your return each year a statement from an eye physician or registered optometrist that you: (a) cannot see over 20/200 with glasses or (b) your field of view does not exceed 20 degrees. If, however, this eye condition will never improve beyond the standards in (a) or (b), you may submit a certified opinion to this effect from a skilled examining eye physician. You need to attach this opinion only once to your return In subsequent years attach only a statement referring to this opinion

For Your Spouse.—If you are filing a joint return, **you can take an exemption for your spouse. If you file a separate return, you can take an exemption for your spouse only if your spouse had no income and was not the dependent of someone else.**

The exemptions for your spouse are like your own—one, if your spouse was neither blind nor 65 or older—two, if blind or 65 or older—three, if both blind and 65 or older.

Nonresident Alien Spouse.—You may claim your spouse's exemptions only if your spouse had no income from United States sources and is not the dependent of another taxpayer. Use line 27, to claim exemption for a nonresident alien spouse instead of line 6b. Write your spouse's full name in column (a). Specify whether wife or husband in column (b). Write Nonresident Alien across columns (c) and (d). Use columns (e) and (f) to claim any additional exemptions for age or blindness. Write Blind or 65 or Over, if applicable.

Death of Spouse.—If your spouse died during 1974, check the boxes for the exemptions you could have taken for him on the date of death. See instructions for Death of Taxpayer on page 4.

Lines 6c and 6d—Children and Other Dependents.—Show on line 6c the first names **and the total number of your dependent** children who lived with you during 1974.

If you claim other dependents, complete columns (a) through (f) on line 27. Enter on line 6d the total number of dependents shown on line 27.

Each person you claim as a dependent has to meet all of the following tests:

(1) *Income.*—Received less than $750 income. (If your child* was under 19 or was a full-time student, ignore this test. See "Student Dependent.")

(2) **Support.—Received over half his support from you or is treated as receiving over half of his support from you under rules for** "Children of divorced or separated parents" or "Dependent supported by two or more taxpayers" on page 6. **If** you file a joint return, the support can be from either spouse. See "Meaning of Support."

(3) ***Married Dependents.***—Did not file a joint return with his spouse.

(4) *Citizenship* or *Residence*.—Was a citizen or resident of the U.S., a resident of Canada, Mexico, the Republic of Panama or Canal Zone, or an alien child adopted by and living with a U.S. citizen in a foreign country.

(5) *Relationship.*—Met one of the following tests:

(a) Was related to you in one of the following ways (if you file jointly, the dependent can be related to either you or your spouse)—

*Child	Stepbrother	Daughter-in-law
Stepchild	Stepsister	If related by blood
Mother	Stepmother	Uncle
Father	Stepfather	Aunt
Grandparent	Mother in law	Nephew
Brother	Father in law	Niece
Sister	Brother in law	
Grandchild	Sister-in law	
	Son-in law	

***Child includes:**

Your son, daughter, stepson, stepdaughter.

A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption.

A foster child who lived in your home as a member of your family for the whole year.

(b) Was a person who lived in your home as a member of your family for the whole year.

Meaning of Support.—Support includes things like food, a place to live, clothes, medical and dental care, and education.

Generally in figuring support, you use the actual cost of these things. But if **you provide a place for the dependent to live, include it at fair rental value.**

Support **DOES NOT** include things like purchase of an automobile, furniture or appliances, income taxes and social security taxes, premiums for life insurance or funeral expenses for a deceased dependent.

In figuring who furnished over half of a dependent's support, include the dependent's own money used for his support, **even if his money was not taxable. For example, include social security benefits, but if your child was a student, do not include amounts he received as scholarships.**

Student Dependent.—Even if your child had income of $750 or more, you can claim him as a dependent if he was a full-time student and met tests (2), (3), and (4) above.

To qualify as a student, your child had to meet one of the following tests:

(1) was enrolled as a full-time student at an educational institution* during any 5 months of 1974, or

(2) took a full-time, on-farm training course during any 5 months of 1974 (The course had to be given by an educational institution* or a State, county, or local government agency)

*Educational institution means a school that has a regular teaching staff, course of study, and body of students in attendance It includes elementary schools, junior and senior high schools, colleges universities, technical and mechanical schools It also includes a night school in which the student is enrolled for the number of hours or classes that is considered full time attendance at a similar day school It does not include on the job training courses, correspondence schools, etc

For more information, get Publication 532, Filing and Dependency Information for Students and Parents.

Children of Divorced or Separated Parents.—In most cases, the parent who has custody of the child for the greater part of the year can take the exemption But there are exceptions The parent who does NOT have custody (or who has the child for the shorter time), may take the exemption if

1. he contributed at least $600 toward the child's support during 1974, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he can take the exemption, or
2. he contributed $1,200 or more for child support during 1974 (regardless of how many children), and the parent having custody cannot prove that he contributed more than the other parent contributed.

Note: *For purpose of determining the amount of child support, the parent who has remarried and has custody may count the support furnished by the new spouse*

For exceptions and other information get **Publication 501,** Your Exemptions and Exemptions for Dependents.

Dependent Supported by Two or More Taxpayers.—If two or more taxpayers supported a person and no one gave more than half the support, get **Form 2120** and **Publication 501.**

Birth or Death of Dependent.—Take a $750 exemption for a dependent who died or was born during 1974 if he met the tests for a dependent for the time he lived

Line 6.—Presidential Election Campaign Fund.—You may designate $1 of your tax to the fund by checking the "Yes" box on line B On a joint return, the election to designate or not designate is available to both spouses For example. (1) Both may elect to designate $1 each for a total of $2 (2) Both may elect not to designate (3) One may elect to designate $1 and the other choose not to.

If you check the "Yes" box(es), it will not increase your tax or reduce your refund. By checking you will authorize Congress to appropriate money for the fund.

Note: If you check a "Yes" box, you may not change that designation after a return is filed. However, if you check a "No" box but after you file your return you wish to designate $1, you may change your designation to "Yes" by filing an amended return on or before December 31, 1976 You may use Form 1040X, Amended U.S. Individual Income Tax Return.

What Income To Report

Examples of Income You Must Report.—

Wages, salaries, bonuses, commissions, fees, and tips.

Dividends.

Earned income from sources outside U.S. (See Form 2555.)

Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc

Interest on tax refunds.

Interest on bank deposits, bonds, notes.

Interest on U.S. Savings Bonds.

Interest on arbitrage bonds issued after Oct. 9, 1969, by State and local governments.

Profits from businesses and professions.

Your share of profits from partnerships and small business corporations.

Pensions, annuities, endowments.

Supplemental annuities under the Railroad Retirement Act (but not regular Railroad Retirement Act benefits).

Profits from the sale or exchange of real estate, securities, or other property.

Rents and royalties.

Your share of estate or trust income

Employer supplemental unemployment benefits

Alimony, separate maintenance or support payments received from and deductible by your spouse or a former spouse

Prizes and awards (contests, raffles, etc).

Refunds of State and local taxes (principal amounts) if they were deducted in a prior year and resulted in tax benefits

Fees received for jury duty and precinct election board duty.

Fees received by an Executor, Administrator, or Director.

Embezzled or other illegal income.

Examples of Income You Do Not Report.—

Disability retirement payments and other benefits paid by the Veterans Administration.

Dividends on veterans' insurance.

Life insurance sums received at a person's death.

Workmen's compensation, insurance, damages, etc., for injury or sickness.

Interest on certain State and municipal bonds.

Federal social security benefits.

Gifts, money or other property you inherited or that was willed to you.

Insurance repayments that were more than the cost of your normal living expenses if you lost the use of your home because of fire or other casualty Repayment of the amount you spent for normal living expenses must be reported as income

Line 9.—Wages, Salaries, Tips, etc.— **Show the total of all wages, salaries, fees, commissions, tips, bonuses, and other amounts your employers paid you before they took out for taxes, insurance, etc. Include in this total:**

(1) The amount shown on Form W–2 in the box "Wages, Tips and Other Compensation" in 1974

(2) Tips you did not report to your employer (Show any social security tax due on these tips on line 59—instructions for this are on page 9)

(3) Wages you received but do not have a Form W–2 for

(4) Disability retirement income if you are below the mandatory retirement age

(5) Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for his convenience If your employer provided meals where you worked and for his convenience, do not report their value Do not report the value of living quarters if you had to accept them as a condition of employment

(6) Strike and lockout benefits paid by a union from union dues, including both cash and the fair market value of goods received, unless the facts clearly show that such benefits were intended as a gift.

Get **Publication 525,** Taxable Income and Nontaxable Income, for more information on reporting income received in the form of goods, property, meals, etc.

If your employer paid you more than you spent for business expenses, see the instructions for Reporting Deductions and Excess Payments on page 9.

Line 10a—Dividends.—For explanation of dividend income, see instructions for Schedule B on page 13 If you received $400 or less in dividends and other distributions, show the amount after subtracting nontaxable distributions and capital gain distributions, on line 10a You do not need to list them on a separate schedule

If you received more than $400, fill in Schedule B and list names of all payers and amounts received The note below tells you whether you need to complete Schedule D Show on Form 1040, line 10a, the total dividends received (this is gross dividends less capital gain distributions and any nontaxable distributions).

Note: *If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to figure the alternative tax, do not fill in that schedule Instead, show 50% of your capital gain distributions on Form 1040, line 34*

Line 10b—Exclusion.—For explanation of dividends exclusion see instructions on page 13

Line 11—Interest Income.—For explanation of interest income, see page 13 If you received $400 or less in interest, show the total amount on this line You do not need to fill in a separate schedule

If you received over $400, fill in Schedule B and list names of all payers and amounts received Then show the total amount on Form 1040, line 11

Should You Use the Standard Deduction (line 45(b)) or Itemize Your Deductions (line 45(a))?

You must decide whether to take the standard deduction or to itemize your actual deductions for charitable contributions, medical expenses, interest, taxes, etc Because the standard deduction varies at different income levels, it will generally be helpful to follow these guidelines based on your adjusted gross income (line 15) (If married and filing separately, use one half of the following dollar amounts And be sure to use only the total of your own deductions)

If line 15 is less than $8,667 and your itemized deductions are less than $1,300, find your tax in Tax Tables 1–12 which give you the benefit of the standard deduction If your deductions exceed $1,300, itemize them

If line 15 is between $8,667 and $13,333 and your itemized deductions are over 15 per cent of line 15, itemize them If under 15 per cent of line 15, take the standard deduction

If line 15 is $13,333 and your itemized deductions are over $2,000, itemize them If they are $2,000 or less, take the standard deduction

If you have income other than earned income and can be claimed as a dependent on your parent's return be sure to read the blocked in struction under "Tax—Credits—Payments" on page 7

Tax—Credits—Payments

If you check the block between lines 15 and 16, follow these instructions.

If you can be claimed as a dependent on your parent's return and line 15 includes income other than earned income (see next paragraph for definition of earned income) figure your tax by completing Part III of Form 1040. Do **NOT** use Tax Tables 1–12.[1] An example of this is an unmarried full time student (or an unmarried person under 19 years of age) who has dividend or interest income on his own return and his parents are filing a return of their own. **If you don't itemize your deductions substitute the following instruction for line 45(b):**

45(b) If you do not itemize deductions, enter the larger of:

1. 15% of that part of line 15 that is attributable to earned income but not more than $2,000 ($1,000 if married and filing separately), or
2. $1,300 ($650 if married and filing separately), but not more than your earned income included on line 15.

"Earned income" means wages, salaries, professional fees, etc., for personal services rendered. It does not include compensation for your services that was a distribution of earnings and profits other than a reasonable allowance for your work for a corporation. If you were engaged in a business in which both personal services and capital were material income producing factors, consider as earned income for personal services rendered, an amount not in excess of 30% of your share of net profits of the business.

[1] However, you may use Tax Tables 1–12 to find your tax instead of following the substitute instruction for line 45(b) if line 15 (1) includes less than $750 of income other than earned income, and (2) is less than $8,667 ($4,334 if married filing separately).

Line 16—Tax—

To Figure Your Tax If You Take the Standard Deduction and the Above Instruction Isn't Applicable

If line 15 is under $10,000, find your tax in Tax Tables 1–12. The standard deduction has been allowed in these tables. Also, the deduction for the exemptions you claimed has already been allowed in these tables. Enter the tax on line 16.[2]

If line 15 is $10,000 or more, fill in lines 44 through 48. (Your standard deduction goes on line 45.) Use Tax Rate Schedule **X, Y, or Z to figure your tax. Enter the** tax on line 16.[2]

To Figure Your Tax if You Itemize Deductions

Fill in Schedule A and enter your total deductions on line 45. Fill in lines 44, 46, 47, and 48. Use Tax Rate Schedule X, Y, or Z to figure your tax. Enter the tax on line 16.[2]

[2] Include in the amount on line 16 any partial tax from Form 4970, Tax on Accumulation Distribution of Trusts, or Form 4972, Special 10 Year Averaging Method, which may be used by recipients of lump sum distributions from qualified employees' trusts or annuity plans.

Other Ways to Figure Your Tax

Schedule G, *Income Averaging.*—It may be advantageous to use the "averaging method" if after subtracting $3,000 from your 1974 taxable income (line 48), the balance is over 30 percent of the total of your taxable income for the last four years (1970 through 1973). If you use this method, fill in Schedule G. For more information, **get Publication 506,** Computing Your Tax Under the Income Averaging Method.

Schedule D, *Alternative Tax.*—It may be advantageous to use the alternative tax if you have a net long-term capital gain, or if your net long-term capital gain was more than your net short-term capital loss. See Alternative Tax Computation on Schedule D. If you use this method, fill in Schedule D.

Form 4726, *Maximum Tax on Earned Income.*—The tax on earned taxable income is limited to a maximum rate of 50 percent. Get **Form 4726** for more information if your earned taxable income was over:

$38,000 and you are single,
$52,000 and you are married filing jointly or are a widow(er) with dependent child, or
$38,000 and you claim unmarried head of household status.

Line 21a—Federal Income Tax Withheld.—Enter the total income tax withheld as shown on your Forms W–2 or W–2P.

Line 21b—Estimated Tax Payments.— Fill in on this line any payments you made on your estimated Federal income tax for 1974.

If you and your spouse filed a joint declaration of estimated tax for 1974 but **decide to file separate income tax returns** for 1974, either of you can claim all the estimated tax paid. Or, you can each claim part in whatever amounts you agree to. Be sure to show the social security numbers of both on both returns.

If you and your spouse filed separate estimated tax declarations for 1974 but decide to file a joint income tax return for 1974, enter on this line the total of the amounts paid on your separate declarations. **Be sure to show both social security** numbers on your joint return.

Follow the above instructions even if your spouse died.

Line 21c—Extension of Time to File 1974 Return.—If you filed an application to request an automatic 2-month extension of time to file Form 1040 for 1974, enter the amount paid with Form 4868 **on this line.**

Line 22—Special Note for Beneficiary of a Trust.—If you have a tax credit because of the "throwback" rule, include the credit in your total for line 22 (see Form 4970). On the dotted line to the left of the line 22 entry space, write "Throwback credit," and show the amount.

Line 23—Balance Due.—In most cases, people who have income tax withheld from their wages will find that the amount withheld will be fairly close to their tax for the year. Sometimes it is not, and this is more likely to happen if both you and your spouse worked.

If you find that you need more income tax withheld for 1975, you can file a new allowance certificate, Form W–4, with your employer and claim fewer allowances. Or you can ask him to withhold more money. If you prefer, you can file a Declaration of Estimated Tax on Form 1040–ES and make installment payments. For more information, **get Publication 505,** Tax Withholding and Declaration of Estimated Tax.

Penalties and Interest

Avoid penalties and interest by correctly filing and paying tax when due. The law provides a penalty of from 5 percent to 25 percent of the tax for late filing unless you can show reasonable cause for the delay. If you file a return late, send a full explanation with the return.

Penalties are also provided for late payment of tax unless you can show reasonable cause for the delay.

Taxes Not Paid when Due.—The penalty for failure to pay taxes when due is ½ of 1 percent of the unpaid amount for each month or part of a month it remains unpaid—up to 25 percent of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any portion of additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This penalty is in addition to the 6 percent interest charge on late payments.

Severe penalties are provided for willful failure to pay tax, willful failure to file a return, and for filing a false or fraudulent return.

Penalty for Not Paying Enough Tax During the Year.—Add lines 58, 59, 60 and 63. Subtract this total from line 20 and call the difference total A. Add lines 63, 21c (unless extension is filed and tax is paid before January 31, 1975) and 64. Subtract this total from line 22 and call the difference total B.

If total B is less than 80 percent (66⅔ percent for farmers and fishermen) of total A, you may owe a penalty unless you meet one or more of the exceptions explained on Form 2210 (Form 2210F for farmers and fishermen). Attach this form or a statement to your return to show how you figured the penalty or which exceptions you believe you meet.

If you owe a penalty, check the box between lines 23 and 24, and show the amount in the bottom margin on page 1 of Form 1040 and write "Penalty—estimated tax." If you owe tax on line 23, include the penalty amount in with your total. Or, if you are due a refund, subtract the penalty amount from overpayment on line 24.

Line 26—Overpayments Credited to 1975 Estimated Tax.—We will apply amounts you want credited to estimated tax to the account under your social security number, unless you attach a request to apply it to your spouse's account. The request should include the social security number of your spouse if it is not shown on the return.

Declaration of Estimated Tax

Citizens of the United States or residents of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa shall make a declaration of estimated tax if their total estimated tax is $100 or more and they:

(1) Can reasonably expect to receive more than $500 from sources other than wages subject to withholding, or,

(2) Can reasonably expect gross income to exceed—

(a) $20,000 for a single individual, a head of a household, or a widow or widower entitled to the special tax rates;
(b) $20,000 for a married individual entitled to file a joint declaration with spouse, but only if the spouse has not received wages for the taxable year,
(c) $20,000 for a married individual living apart from his spouse as described on page 5;
(d) $10,000 for a married individual entitled to file a joint declaration with spouse, but only if both spouses received wages for the taxable year; or,
(e) $5,000 for a married individual not entitled to file a joint declaration with his spouse.

See Form 1040–ES for details.

Instructions for Page 2 of Form 1040

PART I.—Income Other Than Wages, Dividends, and Interest

Miscellaneous Income

Line 33—Fully Taxable Pensions and Annuities.—See Instructions for Schedule E for information on pensions and annuities.

Use this line to report: *(1)* Pensions and annuities if you paid no part of their cost. (2) Military retirement pay from Form W–2. *(3)* Amounts received as annuity under the special rule (see Instructions for Schedule E) if you recovered your entire cost before January 1, 1974.

Line 34—50% of Capital Gain Distributions.—*If you do not need Schedule D to report any other gains or losses or to figure the alternative tax, do not fill in that schedule. Instead, show 50% of your capital gain distributions here.*

Line 35—State Income Tax Refunds.—Show only that part of refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit.

Line 36—Alimony Received.—Show amounts you received as alimony or separate maintenance.

Line 37—Other.—Use this line to report and tell the source of any income you cannot find a place for on your return or other schedules. Include prizes, awards, amounts you recovered for bad debts, or other items that reduced your tax in a prior year.

Also report gross lottery and gambling winnings. You must report the gross winnings as income on line 37. Lottery and gambling losses can be taken as an itemized deduction only on Schedule A. However, such losses are limited to the amount of winnings reported.

Generally, self-employment income must be reported on Schedule C (Form 1040) or Schedule F (Form 1040). However, if you received self employment income such as directors' fees and you did not incur any expenses with respect to this income, you may enter the total amounts received here and on Schedule SE (Form 1040), line 5(e).

Net Operating Loss.—If you lost money on a business or trade in 1974, you can subtract the loss from your 1974 income. (The loss can also be from a personal casualty or theft loss or from selling or disposing of real or depreciable property used in your trade or business.)

If your losses were more than your income, the difference may result in a "net operating loss." Generally, you can use it to reduce your income for the three years before 1974 and the five years after. This means you have to carry the loss back to 1971 and then bring any remaining loss forward to 1972, 1973, and 1975 through 1979. If you are due a refund from the "carryback," you may use Form 1045 to get a quick refund.

If you had a loss in a prior year to carry forward to 1974, enter it as a "minus" figure on line 37. Attach a separate sheet showing how you figured the amount.

PART II.—Adjustments to Income

Line 39—Sick Pay Exclusion.—You may be able to take an exclusion for pay you received while you were absent from work because of injury or sickness, if you were covered by a sick pay plan paid for by your employer. If both you and your employer paid for the plan, you may be able to exclude all the benefits you received from the part you paid. But there is a limit on excluding benefits you received from the part your employer paid.

A disability pension may also qualify for the sick pay exclusion.

For information on how to figure your exclusion, get **Form 2440** and **Publication 522**, Adjustments to Income for Sick Pay.

Enter the amount of your sick pay exclusion shown on Forms W–2 and W–2P. If not shown on Form W–2 or W–2P, attach Form 2440 (or a statement showing how you figured the exclusion, when you were absent, regular weekly rate of pay, and whether you were in the hospital).

Line 40—Moving Expenses.—Employees, including new employees, and self employed persons, including partners, can deduct certain moving expenses. The move had to be in connection with your job or business. The expenses you can deduct include the cost of moving your family, furniture and other household goods, and personal belongings. You can also deduct meals and lodging while traveling to your new home.

Up to a certain amount, you can also deduct for: *(1)* Travel, meals, and lodging for househunting trips you made after getting the job and before you moved. (2) Meals and lodging while in temporary quarters in the general area of your new place of work, for up to 30 days after you got the job. *(3)* Expenses for selling, buying, or leasing your new or old home.

For more information, get **Form 3903** and **Publication 521**, Tax Information on Moving Expenses.

If you find you can deduct moving expenses, fill in Form 3903. Also, report on Form 1040, line 9, all amounts you were paid or repaid for moving expenses. (If you were employed, these amounts should be included on Form 4782 and in total wages, tips and other compensation on the Form W–2 your employer gave you.) Then show your allowable expenses on line 40.

Line 41—Employee Business Expenses (and Employer Payments).—

Deductible Expenses and Excess Payments.—You can deduct the expenses listed below that were not paid by your employer. If you paid part of an expense and your employer paid part, you can deduct the amount you paid. If your employer paid you more than you spent, report the difference as income (See instructions for Reporting Deductions and Excess Payments on page 9.)

(1) Travel and Transportation.—You can deduct bus, taxi, plane, or train fares or the cost of using your car in your work.

(2) Meals and Lodging.—You can de**duct these if you were temporarily away on business at least overnight from the general area of your main place of work. You cannot deduct the cost of meals on daily trips where you did not need to sleep or rest.**

(3) Outside Salesman.—**In addition to the above, an outside salesman can generally deduct other expenses necessary in sales work. For example, selling expenses, stationery, and postage. An outside salesman is one who does all his selling away from his employer's place of business. If your main duties are service and delivery, such as a milk driver-salesman, you are not** considered an outside salesman.

(4) Other Business Expenses.—If you itemize deductions on Schedule A, you can also deduct other business expenses under the heading "Miscellaneous deductions." Examples of these expenses are dues to unions and professional organizations and the cost of tools, materials, etc., that your employer did not pay for.

If you claim a deduction for business expenses, attach **Form 2106** or a statement showing the following: **(1) The total of all amounts received from or charged to your employer and nature of your occupation.** (2) The amount of your business expenses broken down into broad subjects. (3) The number of days away from home on business.

Even if you do not claim a deduction for your business expenses, you must attach the above information to your return unless you were required to, and did make a satisfactory accounting of them to your employer.

You are considered to have made a satisfactory accounting if:

(1) You received either a daily allowance of no more than **$44** instead of actual living expenses or the maximum per diem rate authorized to be paid by the Federal Government in the locality in which the travel is performed, or a mileage allowance of no more than 15 cents a mile. However, an employer may grant an additional allowance for parking fees and tolls attributable to the traveling and transportation expenses as separate items.

(2) Your expenses were the type necessary to carry out your employer's trade or business, and you gave him proof of the time, place, and business reason of the travel.

If you use your own car for business reasons, you can deduct what it cost you for business use. Instead of figuring your actual expenses such as gas, oil, repairs, license tags, insurance, and depreciation, you can take a fixed mileage rate.

This is figured at 15 cents a mile for the first 15,000 miles and 10 cents for each mile over 15,000. Add to this amount your parking fees and tolls.

You can change methods of figuring your cost from year to year. But you cannot change to the fixed mileage rate if you

claimed depreciation and did not use the straight line method, or if you claimed additional first-year depreciation.

For more information, **get Publication 463**, Travel, Entertainment, and Gift Expenses.

Reporting Deductions and Excess Payments.—Report expenses and payments as explained below.

(1) If your employer paid you more than you spent, report the difference on line 37, under "Other."

(2) If you spent more than your employer paid you for travel and transportation, meals and lodging, and outside salesman expenses, you can deduct the difference on line 41. If you itemize deductions and had other business expenses your employer did not pay for, you can deduct them under "Miscellaneous deductions" on Schedule A.

(3) If your expenses equaled the payments you received (or were more than the payments but you do not want to claim a deduction for the difference), write on the bottom margin of page 2, Form 1040, "Employer payments were not more than my business expenses."

Note: *If your Form W-2 includes amounts your employer paid you for business expenses, attach Form 2106 or a statement. (See instructions for Deductible Expenses and Excess Payments.) Include your total expense on line 41.*

Line 42—Payments as a Self-Employed Person to a Retirement Plan.—Sole proprietors who have Keogh (H.R. 10) plans should file a return, Form 4848A, for each Keogh plan. Do not attach Form 4848A to your Form 1040.

Partners are not required to file returns for Keogh plans in which they participate. However, partnerships are responsible for filing either Form 4848 or 4848A to report on Keogh plans.

PART IV.—Credits

Line 49—Retirement Income Credit.—See instructions for Schedule R.

Line 50.—Investment Credit.—For exceptions and conditions under which you can take an investment credit, **get Form 3468.**

Line 51—Foreign Tax Credit.—You can claim credit for income tax payments to a foreign country or U.S. possession only if you itemize deductions. For more information, **get Form 1116.**

Line 52—Credit for Contributions to Candidates for Public Office.—You may claim a tax credit here or an itemized deduction on Schedule A, line 33, but you cannot claim both, for political contributions paid. **Publication 585**, Voluntary Tax Methods to Help Finance Political Campaigns, explains the circumstances under which a deduction or credit for a contribution is more advantageous.

If you elect to claim a credit, the amount of the credit is one-half of the political contributions paid, but not more than $12.50 ($25 if married and filing a joint return). This credit may not exceed the tax on lines 16 and 58 less the amount of credits on lines 49, 50, and 51. Make a side calculation before you enter the credit here.

Definitions

"Political contributions" means a contribution or gift of money to—

(1) A person who is a candidate for nomination or election to any Federal, State, or local elective public office in any primary, general, or special election, for his use to further his candidacy,

(2) Any group organized and operated exclusively to support the nomination or election of one or more candidates seeking Federal, State, or local public office, for use by that group to further its purposes,

(3) The national committee of a national political party,

(4) The State committee of a national political party as designated by the State committee of that party,

(5) A local committee of a national political party as designated by the State committee of that party.

"Candidate" means a person who has publicly announced candidacy for nomination or election to Federal, State, or local elective public office and meets the legal qualifications to hold the office.

"National political party" means:

(1) A political party presenting candidates or electors for President or Vice President on the official ballot of ten or more States during an election year.

(2) In the case of contributions made during any other taxable year of the taxpayer, a political party that met the qualifications described in the preceding paragraph (1) in the last Presidential election.

"State" means the States and the District of Columbia.

"Local" means a political subdivision or the total of subdivisions of a State or part of it.

Line 53—Credit for Wages Paid or Incurred in Work Incentive (WIN) Program.—Employers may claim a credit of 20% of the salaries and wages paid or incurred to employees hired under a Work Incentive (WIN) Program. The credit is allowed for the salaries and wages paid or incurred for the first 12 months of employment. See Form 4874.

PART V.—Other Taxes

Line 55—Self-employment Tax.—Enter amount shown on Schedule SE, line 20.

Line 56—Tax from Recomputing Prior Year Investment Credit.—Enter the difference between the credit taken in a prior year and the credit you refigured due to disposing of the property early. Attach Form 4255.

Line 57—Tax from Recomputing a Prior Year Work Incentive (WIN) Credit.—If a WIN employee is dismissed before the end of the first 12 months of employment or during the following 12 calendar months, you must repay (with certain exceptions) any tax credit previously taken on the salaries and wages paid or incurred to that employee. See Form 4874.

The tax from recomputing a prior year work incentive credit may not be offset against the current year's work incentive credit.

Line 58—Minimum Tax.—If you have items of tax preference (accelerated depreciation, stock options, long-term capital gains, etc.) of more than $30,000 ($15,000 if married filing separately), attach Form 4625 even if there is no minimum tax due.

Lines 59 and 60—Tax on Tip Income.—If you received tips you failed to report to your employer, or if your wages were not enough for him to withhold social security or railroad retirement tax, you must pay these taxes with your Form 1040.

The Form W-2 your employer gives you will show any social security tax you owe on tips you reported to him. Enter that amount on line 60.

For tips you did not report but must pay social security tax on, attach Form 4137. Enter the tax on line 59. For tips you have to pay railroad retirement tax on, contact your nearest Railroad Retirement Board office for information. Include the tax on line 59. On the dotted line to the left, write "RR tax on tips."

Be sure all your tips are included as income on Form 1040, line 9.

PART VI.—Other Payments

Line 62—Excess Social Security Tax Withheld—More Than One Employer.—If you had more than one employer in 1974 and together they paid you more than $13,200 in wages, too much social security (FICA) tax may have been taken out of your wages. If too much was withheld, you can take credit for it against your income tax. Follow the steps below to figure your credit. If you are filing a joint return, you have to figure this separately for you and your spouse.

Step 1. (a) Add all social security (FICA) tax withheld by employers from your wages as shown on all Forms W-2 for 1974. **Caution:** Do not include more than $772.20 for any employer. (See note that follows.) Enter the total here . . .	$
(b) Add all uncollected tax on tips, if any, as shown on all Forms W-2 for 1974. Enter the total here . . .	$
Step 2. Add (a) and (b)	$
Step 3. Subtract	$772.20
Step 4. Enter this amount on Form 1040, line 62 . . .	$

Note: *If any employer took out more than $772.20 for social security tax, ask him to refund the excess amount owed you. You cannot take credit for it on your return.*

Line 63—Credit for Federal Taxes on Special Fuels, Nonhighway Gasoline and Lubricating Oil.—Enter on this line any tax credit you can take for:

(1) Gasoline used—

(a) on a farm for farming use,

(b) in vehicles and machines used off the highway, such as in boats and, generally, in commercial aircraft,

(c) in vehicles furnishing certain public transportation by land.

(2) Lubricating oil used for any purpose other than in a highway motor vehicle.

(3) Special fuels used—

(a) on a farm for farming use

(b) in vehicles furnishing certain public transportation by land,

(c) generally, in commercial aviation or under other conditions not subject to tax.

Attach **Form 4136.** For more information, **get Publication 225**, Farmer's Tax Guide, or **Publication 378**, Federal Fuel Tax Credit or Refund for Nonhighway and Transit Users.

Line 64—Credit for Taxes Paid by Regulated Investment Companies.—Enter credit here. Attach **Copy B of Form 2439.**

Do You Have an Account in a Foreign Country?—Read the question after line 65 and check the "Yes" or "No" block. If you checked the "Yes" block, attach Form 4683. Check "Yes" if you own more than 50 percent of the stock in any corporation that owns one or more foreign bank accounts.

the rest of the schedule to figure your credit. If all of these columns are zero on line 4, you cannot take a retirement income credit so do not complete the rest of the schedule.

Line 5.—If you are under 65, enter your retirement income on line (a). See test 2, paragraph (a), for what income to enter.

If you are 65 or older, enter your retirement income on line (b). See test 2, paragraph (b), for what income to enter.

Lines 6 through 13.—Complete these lines as instructed on the schedule.

If you need more information, get Publication 524, Retirement Income Credit. It gives examples of how to figure the credit and also sample filled-in schedules.

Married Residents of Community Property States.—If you are married and live in a community property State, all community income must be divided equally between you and your spouse to figure whether each qualifies for the credit and the amount of credit each can take. In figuring whether you and your spouse had or/or earned income to meet test 1, community income earned by either of you must be divided equally.

To figure whether you and your spouse, had retirement income to meet test 2, you should also divide equally unearned income such as nontaxable pensions and annuities that are community income. For example, if the husband is 65 or older and his wife is under 65, she can consider half of his pension from a public retirement system as retirement income. But she cannot consider her half share of rents, dividends, interest, or annuities as retirement income.

For more information, get Publication 555, Community Property and the Federal Income Tax.

Instructions for Schedule C (Form 1040)

If you owned a business or practiced a profession, complete Schedule C. Then enter your net profit or loss on Form 1040, line 28. If you had more than one business, or if you and your spouse had separate businesses, complete a Schedule C for each business. Farmers should use Schedule F.

You have to pay the social security self-employment tax on income from any trade or business, unless specifically excluded. See Schedule SE. Generally, if you filed Form 4029 or Form 4361, do not file Schedule SE. Instead write "Exempt—Form 4029" or "Exempt—Form 4361" on Form 1040, line 55.

If some of your expenses are part business and part personal, you can deduct the business part **but not** the personal part. For instance if only half of a businessman's car usage is for business, he can deduct only half of the cost of operating the car.

Sales, exchanges, or involuntary conversions of certain trade or business property are to be reported on Form 4797, Supplemental Schedule of Gains and Losses.

Accounting Methods and Records.—On your return you must use the "cash method" of reporting unless you kept books of account. If you kept such books, you can use either the "cash method," "accrual method," or other method, such as "completed contract" or "percentage of completion." You can use any of these methods or a combination of them, provided the method or methods used properly reflect your income.

"Cash method" means you generally show all items of taxable income actually or constructively received during the year (whether in cash, property, or services) and those amounts actually paid during the year for deductible expenses. Income is "constructively" received when it is credited to your account or set aside for you to draw on at any time.

"Accrual method" means you report income when earned, even if not received, and deduct expenses when incurred, even if not paid during the taxable year.

Item A—Principal Business Activity and Product.—Give the one business activity that accounted for the largest percentage of gross income included in Schedule C, page 1, line 1. State the broad field of business activity as well as the product or service. For example, "wholesale—drugs," "retail—apparel."

Item C.—Employer Identification Number.—An employer identification number is not needed unless you were required to file an excise, alcohol, tobacco, firearms, or employment tax return.

Item D—Business Address.—Do not use your home address as a business address unless you actually conducted the business from your home. Show street address rather than box number.

Item F—Information Returns.—You may be required to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, annuities and pensions. For more detailed information, see instructions for Forms W-3 and 1096.

Income

Line 1—Gross receipts or gross sales.—Enter gross receipts or sales from your trade or business, except those items required to be reported in line 4. (See instructions for line 4.)

Returns and allowances.—Enter such items as returned sales, rebates, and allowances **from the sale price or service charge.**

Installment Sales. If you use the installment method of reporting income from sales, attach to your return a schedule showing separately for 1974 and the three preceding years,

(1) gross sales,
(2) cost of goods sold,
(3) gross profit,
(4) percentage of gross profits to gross sales,
(5) amounts collected, and
(6) gross profits on amounts collected.

Line 2—Cost of goods sold, Schedule C–1.—If you were engaged in a trade or business in which the production, purchase, or sale of merchandise was an income producing factor, inventories of merchandise must be taken into account at the beginning and end of your taxable year.

The inventories can be valued at.

(1) cost,
(2) cost or market, whichever is lower, or
(3) any other method approved by the Commissioner.

You must continue to use the same valuation method you adopted for the first year you took inventory unless you get permission to change your method by applying to the Commissioner of Internal Revenue, Washington, D.C. 20224. Use Form 3115 to apply for such permission, and file it with the Commissioner within 180 days after the beginning of the taxable year in which you want to use the new method.

Cost of Operations (Where Inventories are Not an Income-determining Factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, complete appropriate lines of Schedule C–1.

Line 4—Other Income.—Include on line 4 finance reserve income, sales of scrap, amounts recovered from bad debts, and interest, as well as other kinds of miscellaneous income from your trade or business.

Deductions

Line 6—Depreciation. You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or property held for the production of income. The allowance is not allowed for stock in trade, inventories, land, and personal assets. See **Form 4562** for information on depreciation methods, limitations and special rules.

Class Life (ADR) System and Guideline Class Life System.—If you figure depreciation by using the Class Life (ADR) System for assets put in service after December 31, 1970, or the Guideline Class Life System for assets put in service before **January 1, 1971,** you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). For more information, get **Publication 534, Tax Information on** Depreciation.

Line 9—Repairs.—You can deduct the cost of incidental repairs, including labor **(but not the value of your own labor),** supplies, and other items, that do not add to the value or appreciably prolong the life of the property. Amounts spent to restore or replace property are not deductible. They are chargeable to capital accounts or to depreciation reserve, depending on how depreciation is charged on your books. Include on line 9 the total amount of repairs from Form 4832.

Line 14—Amortization.—For the election to amortize expenditures for pollution control facilities, research or experimentation, a trademark or trade name, railroad rolling stock, railroad grading and tunnel bores, certain coal mine safety equipment, and on-the-job training and child care facilities, see Code sections 169, 174, 177, 184, 185, 187, and 188, respectively.

Line 15(a)—Retirement Plans, etc.—Enter the amount you claim as a deduction for contributions to a pension, profit sharing, or annuity plan, or plans, for the benefit of your employees. If the plan includes you as a self employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 42, instead of on Schedule C, line 15(a). If the plan(s) is a Keogh plan, file a Form 4848A for each Keogh plan. If you are not a participant in the plan(s) (therefore, not a Keogh plan), file Form 4848. Do not attach Form 4848 or 4849A to your Form 1040.

Line 15(b)—Employee benefit program.—Enter the amount of your contributions to employee benefit programs that are

not an incidental part of a pension or profit-sharing plan included on line 15(a). **Contributions to employee benefit programs that are to be reported on this line include insurance, health, and welfare programs.**

Line 16—Interest on Business Indebtedness.—Do not include in line 16, interest that your trade or business paid or accrued on debts incurred to purchase or carry property held for investment. (See Code section 163(d)). You should claim this interest on investment debts on Schedule A (Form 1040). For further information, see Schedule A (Form 1040) instructions.

Line 17—Bad Debts Arising from Sales or Services.—Include debts, or portions of them arising from sales or professional services that were included in income and definitely known to be worthless; or a reasonable amount that was added during the tax year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if later collected, be included as income for the year in which collected.

Line 18—Depletion.—If a deduction is claimed on account of timber depletion, attach Form T to your return.

Line 19—Other Business Expenses.—Include all ordinary and necessary business expenses. Do not include cost of business equipment or furniture, amounts spent for replacements or permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule.—See page 8 of Form 1040 instructions for optional method of figuring deductible automobile expenses.

Schedule C–4 –Expense Account Information.—Expense account allowance means (a) amounts other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or for yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule. This term does not include amounts paid for (a) the purchase of goods for resale or use in your business, and (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should keep records as proof of amounts spent for entertainment.

Instructions for Schedule SE (Form 1040)

Schedule SE provides the Social Security Administration with information on self-employment income necessary for figuring benefits under the social security program. You have to pay social security self-employment tax regardless of age, and even though you are receiving social security benefits.

To assure proper credit to your account, enter your name and social security number on Schedule SE exactly as they are shown on your social security card.

Ministers, members of religious orders, and Christian Science practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty) and Christian Science practitioners are subject to social security self employment tax. But you can, under certain conditions, request to exempt your income from service as a minister, member or practitioner by filing Form 4361. If you filed Form 4361 and you have no other income subject to social security self-employment tax, write "Exempt-Form 4361" on Form 1040, line 55. **(Note:** *If you filed Form 4361 but have $400 or more from other net earnings subject to self-employment tax, you must complete Schedule SE.)* You can get forms, schedules, and publications from your local Internal Revenue Service office. If you previously filed an effective waiver certificate, Form 2031, to pay social security self-employment tax, you cannot file for an exemption. For more information get **Publication 517, Social Security for Clergymen** and Religious Workers.

Coverage of ministers and members of religious orders who are U.S. citizens serving outside the United States.—Ministers and members of religious orders who are U.S. citizens serving outside the United States (such as missionaries) may compute net earnings from self-employment as if they were serving in the United States. The minister or member of a religious order who is serving in a possession of the United States or in a foreign country no longer has his income excluded from the net earnings from self-employment. This provision applies to ministers who have not elected to be exempt from coverage.

Christian Science practitioners are not included in this provision. The change applies only to ministers and members of religious orders.

If you are a minister or member of a religious order, you must include in your earnings from self-employment (but not for income tax purposes) the rental value of a home furnished you or an allowance for it. You must also include the value of meals and lodging furnished you for the convenience of your employers.

Members of certain religious sects.—If you have conscientious objections to social security insurance because of your belief in the teachings of a recognized religious sect of which you are a member, you can file Form 4029 to get exemption from self-employment tax. If you filed Form 4029, do not file Schedule SE. Instead, write "Exempt-Form 4029" on Form 1040, line 55.

U.S. citizens employed by foreign governments or international organizations.—You are subject to the social security self-employment tax if you are a U.S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization organized under the International Organizations Immunities Act. Report income from such employment on Schedule SE, line 5(d).

Self-Employment Income of Certain Individuals Temporarily Living Outside the United States.—U.S. citizens who are self-employed outside the United States and who retain their residence in the United States must compute their net earnings from self-employment in the same way as those who are self employed in the United States. The exclusion (provided by Code section 911(a) (2)) for income tax purposes no longer applies with respect to the social security self-employment tax, but continues to apply for income tax purposes. This provision does not apply to U.S. citizens who have established residence in a foreign country.

Fee basis State or local government employees.—Fees received for functions and services performed by these employees (including public officers who in such capacity are employees) are subject to self-employment tax if the functions and services are performed in positions which are: (1) compensated solely on a fee basis; and (2) not covered under a Federal-State social security coverage agreement. If you filed Form 4415, exempting your fees from self-employment tax, write, "Exempt-Form 4415" on Form 1040, line 55.

Adjustments

Exclude from Schedule SE, line 2, any item of income or expense that is not included in the computation of net earnings from farm self-employment and attach an explanation.

Use Schedule SE, line 7, to exclude any amounts reported in separate Schedule C that should not be taken into account in figuring your nonfarm self-employment income. Deduct additional first-year depreciation from nonfarm partnerships on Schedule SE, line 7.

In figuring net earnings from self-employment, do not take into account income or (loss) or any deductions for expenses connected with this income from the sources listed below.

Employees and public officials.—Income (fees, salaries, etc.) from the performance of service as (1) a public official (except as noted above); (2) an employee or employee representative under the railroad retirement system; or (3) an employee (except as indicated above).

Note.—*Income of an employee 18 or over from the sale of newspapers or magazines to an ultimate consumer is subject to self-employment tax if the employee kept the profits from such sales.*

Certain payments to retired partners.—Income received by a retired partner under a written partnership plan that provides for life-long periodic retirement payments if the retired partner has no interest in the partnership (except for the right to the retirement payments) and did not perform services for the partnership during the year.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. These include cash and crop shares received from a tenant or sharefarmer. Report these amounts on Schedule E, Part II. However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on Schedules F and SE.

Note.—*To determine whether you participated materially in such farm management or production, do not consider the activities of any agent who acted for you.*

The following are not real estate rentals: payments for the use or occupancy of rooms or other space where services are also furnished to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps or homes, or space in parking lots, warehouses, or storage garages. These payments must be included in figuring net earnings from self-employment.

Dividends and interest.—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidence of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or its political subdivisions, unless received in the course of a trade or business as a dealer in stocks or securities.

Instructions for Schedule F (Form 1040)

Employer Identification Number

An employer identification number is not needed unless you were required to file an excise, alcohol, tobacco, firearms, or employment tax return.

Cash Receipts and Disbursements Method of Reporting

Include the following in income

(1) Profits received from the sale of livestock and other items bought for resale.

(2) Cash and the value of merchandise or other property received from the sale of livestock and produce raised during 1974 or earlier years.

(3) Other farm income.

Your expenses are the amounts you paid during 1974, plus deductions such as depreciation.

You can elect to report crop insurance proceeds in income in the taxable year following the taxable year of destruction or damage if you can establish that it is your practice to report income from such crops in a following taxable year. For more information, contact any Internal Revenue Service office, or get **Publication 225,** Farmer's Tax Guide.

Accrual Method of Reporting

The gross profits are figured as indicated in the summary of income and deductions on page 2 of Schedule F. Farm expenses are the actual expenses incurred during 1974, whether you paid them or not. You can value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, or you can use other methods. Farmers raising livestock can value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

Income

Generally, you should report all farm income on Schedule F. However, if you received rental income based on farm production or if you received crop shares based on the renting of all or part of your crop land on a crop share basis, and you did not materially participate in operating the farm, report such income on Form 4835, Farm Rental Income and Expense (such income is not subject to self employment tax) and Schedule E. If you materially participated in the operation of a farm, the rental income you received is subject to self employment tax and should be reported in Schedule F. **Note.**—*To determine whether you participated materially in such farm management or production, do not consider the activities of any agent who acted for you.*

Under both the cash and the accrual methods of reporting, you should report crop share rentals received in the year in which you convert them to money or its equivalent.

Report sales, exchanges, or involuntary conversions of certain trade or business property on Form 4797, Supplemental Schedule of Gains and Losses.

Anything of value received instead of cash, such as groceries in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce that you and your family used need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. Include recoveries from insurance on growing crops ("Cash method" taxpayers, see Cash Receipts and Disbursements Method of Reporting.)

Cooperative Allocations, Dividends and Advances

Also include in farm income: (1) per-unit retain allocations received from cooperatives in money and qualified per-unit retain allocations (to the extent of stated dollar amounts), and (2) patronage dividends received from cooperatives in money and qualified written notices of allocation (to the extent of stated dollar amount).

Patronage dividends received in property other than written notices of allocation are includible in farm income to the extent of fair market value.

Include in farm income, Schedule F, line 21, nonpatronage distributions received from farmers' cooperative exempt from tax under section 521.

Patronage dividends are excludable from your gross income if directly attributable to: (1) the purchase of personal, living, or family items; or (2) the purchase of capital assets, or depreciable property used in your business, but only where the basis of the items purchased is adjusted downward by the amount of the dividends excluded from income.

Cash advances received from marketing cooperatives you do business with are includible in farm income.

See Publication 225 for detailed instructions on how and when to report the receipt and redemption of nonqualified certificates and nonqualified written notices, and the receipt of patronage dividends received on purchase of assets and nonbusiness purchases.

Federal Gasoline Tax Credit

If you use the "cash method," enter in Part I, line 24 any Federal gasoline tax claimed as a credit on Form 1040 for 1973. If you use the "accrual method," enter in Part V, line 65 any Federal gasoline tax you claim as a credit on Form 1040 for 1974.

Agricultural Program Payments

In Cash.—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

In Materials and Services.—If you received benefits in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor.

Commodity Credit Corporation Loans

If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include the loan in income when received. If you made this election or delivered or forfeited the pledged commodity, enter the amount received on this line. In the case of an election, attach to your return a statement showing details of the loan. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

Commodity Futures.—Purchase or sales contracts entered into solely for protection against price fluctuations are a form of business insurance and are considered hedges. Any profit realized is ordinary income and is entered on Schedule F, line 26. If a loss is sustained from a closed futures contract, it is deductible as an ordinary and necessary business expense, and is shown as a negative figure on Schedule F, line 26. Purchase or sales contracts are not true hedges where they offset losses already sustained. Commodity futures contracts entered into with the hope of making a profit on the contract itself through favorable price fluctuation are considered speculation and these transactions are shown on Schedule D, Form 1040.

Expenses and Other Deductions

Hired Labor.—You can deduct amounts paid for farm labor. Do not deduct the value of your own labor or that of your family. Deduct only that part of the board which is purchased for hired labor. The value of products furnished by the farm and used in the board of hired labor is not deductible. Do not deduct amounts paid to those who did household work except to the extent their services are used in boarding and otherwise caring for farm laborers.

Repairs and Maintenance.—You can deduct amounts paid for repairs and maintenance of farm buildings (except your dwelling), farm machinery and equipment, and the cost of ordinary tools of short life or small cost, such as shovels, rakes, etc. Include in this deduction the total amount of repairs from Form 4832.

Rent of Farm, Part of Farm, or Pasture.—You can deduct rent paid in cash. If you are a tenant farmer paying rent to your landlord in the form of crops raised on the farm under a crop share agreement, you cannot deduct as rent the value of the crop, but you can deduct amounts paid in the form of crops.

Fertilizers, Lime, etc.—These can be either capitalized or deducted as an expense.

Taxes.—You can deduct State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Conservation Expenses.—You can deduct certain amounts spent (including any amount paid on an assessment levied by a soil or water conservation or drainage district to recover the amount the district spent) for soil or water conservation and the prevention of erosion on land you use.

The allowable deduction for any one year cannot exceed 25 percent of your gross income from farming (excluding certain gains from sales of assets such as farm machinery or from the disposition of land). But any excess can be carried over to the following years with the same limit applying to those years. See Publication 225.

Land Clearing.—You can deduct amounts spent for clearing land to make it suitable for farming. This deduction cannot be more than 25 percent of taxable income from farming, or $5,000, whichever is less.

1974 Tax Rate Schedules

SCHEDULE X—Single Taxpayers Not Qualifying for Rates in Schedule Y or Z

If the amount on Form 1040, line 46, is:

Over—	But not over—	of excess over—
$500	$1,000	$500
$1,000	$1,500	$500
$1,500	$2,000	$1,000
$2,000	$4,000	$2,000
$4,000	$6,000	$4,000
$6,000	$8,000	$6,000
$8,000	$10,000	$8,000
$10,000	$12,000	$10,000
$12,000	$14,000	$12,000
$14,000	$16,000	$14,000
$16,000	$18,000	$16,000
$18,000	$20,000	$18,000
$20,000	$22,000	$20,000
$22,000	$24,000	$22,000
$24,000	$26,000	$24,000
$26,000	$28,000	$26,000
$28,000	$30,000	$28,000
$30,000	$32,000	$30,000
$32,000	$34,000	$32,000
$34,000	$36,000	$34,000
$36,000	$38,000	$36,000
$38,000	$40,000	$38,000
$40,000	$44,000	$40,000
$44,000	$50,000	$44,000
$50,000	$60,000	$50,000
$60,000	$70,000	$60,000
$70,000	$80,000	$70,000
$80,000	$90,000	$80,000
$90,000	$100,000	$90,000
$100,000		$100,000

Enter on Form 1040, line 46:

Over—	But not over—	
Not over $500		14% of the amount on line 48.
$500	$1,000	$70+15%
$1,000	$1,500	$145+16%
$1,500	$2,000	$275+17%
$2,000	$4,000	$375+19%
$4,000	$6,000	$759+21%
$6,000	$8,000	$1,179+23%
$8,000	$10,000	$1,639+25%
$10,000	$12,000	$2,139+27%
$12,000	$14,000	$2,679+29%
$14,000	$16,000	$3,259+31%
$16,000	$18,000	$3,879+34%
$18,000	$20,000	$4,559+36%
$20,000	$22,000	$5,279+38%
$22,000	$24,000	$6,039+40%
$24,000	$26,000	$6,839+42%
$26,000	$28,000	$7,679+44%
$28,000	$30,000	$8,559+46%
$30,000	$32,000	$9,479+48%
$32,000	$34,000	$10,439+50%
$34,000	$36,000	$11,439+52%
$36,000	$38,000	$12,479+54%
$38,000	$40,000	$13,559+56%
$40,000	$44,000	$14,679+58%
$44,000	$50,000	$16,999+60%
$50,000	$60,000	$20,599+62%
$60,000	$70,000	$26,799+64%
$70,000	$80,000	$33,199+66%
$80,000	$90,000	$39,799+68%
$90,000	$100,000	$46,599+70%
$100,000		$53,599+70%

SCHEDULE Y—Married Taxpayers and Certain Widows and Widowers

If you are a married person living apart from your spouse, see page 5 of the instructions to see if you can be considered to be "unmarried" for purposes of using Schedule Y.

If the amount on Form 1040, line 46, is:

Over—	But not over—	of excess over—
$1,000	$1,500	$1,000
$1,500	$2,000	$1,500
$2,000	$4,000	$2,000
$4,000	$6,000	$4,000
$6,000	$8,000	$6,000
$8,000	$10,000	$8,000
$10,000	$12,000	$10,000
$12,000	$14,000	$12,000
$14,000	$16,000	$14,000
$16,000	$18,000	$16,000
$18,000	$20,000	$18,000
$20,000	$22,000	$20,000
$22,000	$24,000	$22,000
$24,000	$26,000	$24,000
$26,000	$28,000	$26,000
$28,000	$30,000	$28,000
$30,000	$32,000	$30,000
$32,000	$34,000	$32,000
$34,000	$36,000	$34,000
$36,000	$38,000	$36,000
$38,000	$40,000	$38,000
$40,000	$44,000	$40,000
$44,000	$50,000	$44,000
$50,000	$60,000	$50,000
$60,000	$70,000	$60,000
$70,000	$80,000	$70,000
$80,000	$90,000	$80,000
$90,000	$100,000	$90,000
$100,000		$100,000

Enter on Form 1040, line 46:

Over—	But not over—	
Not over $1,000		14% of the amount on line 48.
$1,000	$2,000	$140+15%
$2,000	$4,000	$290+16%
$4,000	$6,000	$610+19%
$6,000	$8,000	$1,000+22%
$8,000	$10,000	$1,440+25%
$10,000	$12,000	$1,940+28%
$12,000	$14,000	$2,440+27%
$14,000	$16,000	$2,980+29%
$16,000	$18,000	$3,560+31%
$18,000	$20,000	$4,180+34%
$20,000	$22,000	$4,860+36%
$22,000	$24,000	$5,580+38%
$24,000	$26,000	$6,340+40%
$26,000	$28,000	$7,140+42%
$28,000	$30,000	$7,980+44%
$30,000	$32,000	$8,860+46%
$32,000	$34,000	$9,780+48%
$34,000	$36,000	$10,740+50%
$36,000	$38,000	$11,740+52%
$38,000	$40,000	$12,780+54%
$40,000	$44,000	$13,860+56%
$44,000	$50,000	$15,980+58%
$50,000	$60,000	$19,460+60%
$60,000	$70,000	$25,060+62%
$70,000	$80,000	$31,260+64%
$80,000	$90,000	$37,660+66%
$90,000	$100,000	$44,260+68%
$100,000		$51,060+70%

SCHEDULE Z—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See page 5)

If the amount on Form 1040, line 46, is:

Over—	But not over—	of excess over—
$1,000	$2,000	$1,000
$2,000	$4,000	$2,000
$4,000	$6,000	$4,000
$6,000	$8,000	$6,000
$8,000	$10,000	$8,000
$10,000	$12,000	$10,000
$12,000	$14,000	$12,000
$14,000	$16,000	$14,000
$16,000	$18,000	$16,000
$18,000	$20,000	$18,000
$20,000	$22,000	$20,000
$22,000	$24,000	$22,000
$24,000	$26,000	$24,000
$26,000	$28,000	$26,000
$28,000	$30,000	$28,000
$30,000	$32,000	$30,000
$32,000	$34,000	$32,000
$34,000	$36,000	$34,000
$36,000	$38,000	$36,000
$38,000	$40,000	$38,000
$40,000	$44,000	$40,000
$44,000	$50,000	$44,000
$50,000	$60,000	$50,000
$60,000	$70,000	$60,000
$70,000	$80,000	$70,000
$80,000	$90,000	$80,000
$90,000	$100,000	$90,000
$100,000		$100,000

Enter on Form 1040, line 46:

Over—	But not over—	
Not over $1,000		14% of the amount on line 48.
$1,000	$2,000	$140+16%
$2,000	$4,000	$300+18%
$4,000	$6,000	$660+21%
$6,000	$8,000	$1,080+23%
$8,000	$10,000	$1,540+25%
$10,000	$12,000	$2,040+27%
$12,000	$14,000	$2,640+29%
$14,000	$16,000	$3,220+31%
$16,000	$18,000	$3,840+34%
$18,000	$20,000	$4,520+36%
$20,000	$22,000	$5,240+38%
$22,000	$24,000	$6,000+40%
$24,000	$26,000	$6,800+42%
$26,000	$28,000	$7,640+44%
$28,000	$30,000	$8,520+46%
$30,000	$32,000	$9,440+48%
$32,000	$34,000	$10,400+50%
$34,000	$36,000	$11,400+52%
$36,000	$38,000	$12,440+54%
$38,000	$40,000	$13,520+56%
$40,000	$44,000	$14,640+58%
$44,000	$50,000	$16,960+60%
$50,000	$60,000	$20,560+62%
$60,000	$70,000	$26,760+64%
$70,000	$80,000	$33,160+66%
$80,000	$90,000	$39,760+68%
$90,000	$100,000	$46,560+70%
$100,000		$53,560+70%

If you do not use one of the Tax Tables, figure your tax on the amount on Form 1040, line 48, by using the appropriate Tax Rate Schedule on page 28.

Married Taxpayers Filing Joint Returns and Certain Widows and Widowers (See page 5)

If the amount on Form 1040, line 46, is:

Over—	But not over—	of excess over—
$1,000	$1,500	$1,000
$1,500	$2,000	$1,500
$2,000	$4,000	$2,000
$4,000	$6,000	$4,000
$6,000	$8,000	$6,000
$8,000	$10,000	$8,000
$10,000	$12,000	$10,000
$12,000	$14,000	$12,000
$14,000	$16,000	$14,000
$16,000	$18,000	$16,000
$18,000	$20,000	$18,000
$20,000	$22,000	$20,000
$22,000	$24,000	$22,000
$24,000	$26,000	$24,000
$26,000	$28,000	$26,000
$28,000	$30,000	$28,000
$30,000	$32,000	$30,000
$32,000	$34,000	$32,000
$34,000	$36,000	$34,000
$36,000	$38,000	$36,000
$38,000	$40,000	$38,000
$40,000	$44,000	$40,000
$44,000	$50,000	$44,000
$50,000	$60,000	$50,000
$60,000	$70,000	$60,000
$70,000	$80,000	$70,000
$80,000	$90,000	$80,000
$90,000	$100,000	$90,000
$100,000		$100,000

Enter on Form 1040, line 46:

Over—	But not over—	
Not over $1,000		14% of the amount on line 48.
$1,000	$2,000	$140+15%
$2,000	$4,000	$290+16%
$4,000	$6,000	$610+19%
$6,000	$8,000	$1,000+22%
$8,000	$10,000	$1,440+25%
$10,000	$12,000	$1,940+28%
$12,000	$14,000	$2,440+27%
$14,000	$16,000	$2,980+29%
$16,000	$18,000	$3,560+31%
$18,000	$20,000	$4,180+34%
$20,000	$22,000	$4,860+36%
$22,000	$24,000	$5,580+38%
$24,000	$26,000	$6,340+40%
$26,000	$28,000	$7,140+42%
$28,000	$30,000	$7,980+44%
$30,000	$32,000	$8,860+46%
$32,000	$34,000	$9,780+48%
$34,000	$36,000	$10,740+50%
$36,000	$38,000	$11,740+52%
$38,000	$40,000	$12,780+54%
$40,000	$44,000	$13,860+56%
$44,000	$50,000	$15,980+58%
$50,000	$60,000	$19,460+60%
$60,000	$70,000	$25,060+62%
$70,000	$80,000	$31,260+64%
$80,000	$90,000	$37,660+66%
$90,000	$100,000	$44,260+68%
$100,000		$51,060+70%

Married Taxpayers Filing Separate Returns

If the amount on Form 1040, line 46, is:

Over—	But not over—	of excess over—
$500	$1,000	$500
$1,000	$1,500	$1,000
$1,500	$2,000	$1,500
$2,000	$4,000	$2,000
$4,000	$6,000	$4,000
$6,000	$8,000	$6,000
$8,000	$10,000	$8,000
$10,000	$12,000	$10,000
$12,000	$14,000	$12,000
$14,000	$16,000	$14,000
$16,000	$18,000	$16,000
$18,000	$20,000	$18,000
$20,000	$22,000	$20,000
$22,000	$24,000	$22,000
$24,000	$26,000	$24,000
$26,000	$28,000	$26,000
$28,000	$30,000	$28,000
$30,000	$32,000	$30,000
$32,000	$34,000	$32,000
$34,000	$36,000	$34,000
$36,000	$38,000	$36,000
$38,000	$40,000	$38,000
$40,000	$44,000	$40,000
$44,000	$50,000	$44,000
$50,000	$60,000	$50,000
$60,000	$70,000	$60,000
$70,000	$80,000	$70,000
$80,000	$90,000	$80,000
$90,000	$100,000	$90,000
$100,000		$100,000

Enter on Form 1040, line 46:

Over—	But not over—	
Not over $1,000		14% of the amount on line 48.
$1,000	$2,000	$140+16%
$2,000	$4,000	$300+18%
$4,000	$6,000	$660+21%
$6,000	$8,000	$1,080+23%
$8,000	$10,000	$1,540+25%
$10,000	$12,000	$2,040+27%
$12,000	$14,000	$2,640+29%
$14,000	$16,000	$3,220+31%
$16,000	$18,000	$3,840+34%
$18,000	$20,000	$4,520+36%
$20,000	$22,000	$5,240+38%
$22,000	$24,000	$6,000+40%
$24,000	$26,000	$6,800+42%
$26,000	$28,000	$7,640+44%
$28,000	$30,000	$8,520+46%
$30,000	$32,000	$9,440+48%
$32,000	$34,000	$10,400+50%
$34,000	$36,000	$11,400+52%
$36,000	$38,000	$12,440+54%
$38,000	$40,000	$13,520+56%
$40,000	$44,000	$14,640+58%
$44,000	$50,000	$16,960+60%
$50,000	$60,000	$20,560+62%
$60,000	$70,000	$26,760+64%
$70,000	$80,000	$33,160+66%
$80,000	$90,000	$39,760+68%
$90,000	$100,000	$46,560+70%
$100,000		$53,560+70%

SCHEDULE C (Form 1040)
Department of the Treasury
Internal Revenue Service

Profit or (Loss) From Business or Profession

(Sole Proprietorship)
Partnerships, Joint Ventures, etc., Must File Form 1065.
▶ Attach to Form 1040. ▶ See Instructions for Schedule C (Form 1040).

1974

Name(s) as shown on Form 1040 | Social security number

A Principal business activity (see Schedule C Instructions) ▶ ; product ▶
B Business name ▶ C Employer Identification number ▶
D Business address (number and street) ▶
City, State and ZIP code ▶

C

E Indicate method of accounting: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other ▶

	Yes	No
F Were you required to file Form W-3 or Form 1096 for 1974? (See Schedule C Instructions.)		
If "Yes," where filed ▶		
G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1974?		
H Method of inventory valuation ▶ Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation)		

Income

1 Gross receipts or sales $ Less: returns and allowances $ Balance ▶
2 Less: Cost of goods sold and/or operations (Schedule C–1, line 8)
3 Gross profit
4 Other income (attach schedule)
5 Total income (add lines 3 and 4)

Deductions

6 Depreciation (explain in Schedule C–3)
7 Taxes on business and business property (explain in Schedule C–2)
8 Rent on business property
9 Repairs (explain in Schedule C–2)
10 Salaries and wages not included on line 3, Schedule C–1 (exclude any paid to yourself)
11 Insurance
12 Legal and professional fees
13 Commissions
14 Amortization (attach statement)
15 (a) Pension and profit-sharing plans (see Schedule C Instructions)
(b) Employee benefit programs (see Schedule C Instructions)
16 Interest on business indebtedness
17 Bad debts arising from sales or services
18 Depletion
19 Other business expenses (specify):
(a)
(b)
(c)
(d)
(e)
(f)
(g)
(h)
(i)
(j)
(k) Total other business expenses (add lines 19(a) through 19(j))
20 Total deductions (add lines 6 through 19)

21 Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 28. ALSO enter on Schedule SE, line 5(a)

SCHEDULE C–1.—Cost of Goods Sold and/or Operations (See Schedule C Instructions for Line 2)

1 Inventory at beginning of year (if different from last year's closing inventory, attach explanation)
2 Purchases $ Less: cost of items withdrawn for personal use $ Balance ▶
3 Cost of labor (do not include salary paid to yourself)
4 Materials and supplies
5 Other costs (attach schedule)
6 Total of lines 1 through 5
7 Less: Inventory at end of year
8 Cost of goods sold and/or operations. Enter here and on line 2 above

SCHEDULE C–2.—Explanation of Lines 7 and 9

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

SCHEDULE C–3.—Depreciation (See Schedule C Instructions for Line 6) If you need more space, you may use Form 4562.

Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)–11(b)(5)(iv) and 1.167 (a)–12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970. (See Publication 534.)

Check box if you made an election this taxable year to use ☐ Class Life (ADR) System and/or ☐ Guideline Class Life System.

a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) ▶						
2 Depreciation from Form 4832 (See Note above)						
3 Depreciation from Form 5006 (See Note above)						
4 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
5 Totals						
6 Less amount of depreciation claimed in Schedule C–1, page 1						
7 Balance—Enter here and on page 1, line 6						

SCHEDULE C–4.—Expense Account Information (See Schedule C Instructions for Schedule C–4)

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $25,000, or for yourself if your expense account allowance plus line 21, page 1, is less than $25,000.

	Name	Expense account	Salaries and Wages
Owner			
1			
2			
3			
4			
5			

Did you claim a deduction for expenses connected with:
(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ Yes ☐ No (3) Employees' families at conventions or meetings? ☐ Yes ☐ No
(2) Living accommodations (except employees on business)? ☐ Yes ☐ No (4) Employee or family vacations not reported on Form W-2? ☐ Yes ☐ No

☆ U.S. GOVERNMENT PRINTING OFFICE 1974—O-548-277 6-1-11 PAD/MR

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service

Farm Income and Expenses

(Compute social security self-employment tax on Schedule SE)

▶ Attach to Form 1040. ▶ See Instructions for Schedule F (Form 1040).
▶ If rental income, see Instruction C before using this schedule.

1974

Name(s) as shown on Form 1040 | Social security number

Business name and address

Location of farm(s) and number of acres in each farm

Employer identification number (See instructions)

Part I Farm Income—Cash Receipts and Disbursements Method

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report such sales on Form 4797.

Sales of Purchased Livestock and Other Items Purchased for Resale

a. Description	b. Amount received	c. Cost or other basis
1 Livestock	$	$
2 Other items:		
3 Totals	$	$

4 Profit or (loss), subtract line 3, column c from line 3, column b . . . . . ▶ $

Sales of Market Livestock and Produce Raised and Held Primarily for Sale and Other Farm Income

Kind	Quantity	Amount
5 Cattle		$
6 Calves		
7 Sheep		
8 Swine		
9 Poultry		
10 Dairy products		
11 Eggs		
12 Wool		
13 Cotton		
14 Tobacco		
15 Vegetables		
16 Grain		
17 Fruits and nuts		
18 Other (specify):		

OTHER FARM INCOME

15 Machine work . . . . . .
20 (a) Patronage dividends (See Sch. F instructions)
(b) Per-unit retains (See Sch. F instructions)
21 Nonpatronage distributions from exempt cooperatives
22 Agricultural program payments:
(1) Cash . . . . . .
(2) Materials and services . . . . . .
23 Commodity credit loans under election (or forfeited)
24 Federal gasoline tax credit . . . . . .
25 State gasoline tax refund . . . . . .
26 Other (specify):

27 Add lines 5 through 26 . . . . . $

28 Gross profit *(add lines 4 and 27) . . . . . ▶ $

54 Net farm profit or (loss) (subtract line 53 from 28). Enter here and on Form 1040, line 32. **ALSO** enter on Schedule SE, Part I, line 1(a) . . . . . ▶ $

* Use amount on line 28 for optional method of computing net earnings from self-employment. (See Schedule SE, Part I, line 3.)

Part II Farm Deductions—For Cash and Accrual Method Taxpayers

F

Do not include personal or living expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling.

Items	Amount
29 Labor hired	$
30 Repairs, maintenance	
31 Interest	
32 Rent of farm, pasture	
33 Feed purchased	
34 Seed, plants purchased	
35 Fertilizers, lime	
36 Machine hire	
37 Supplies purchased	
38 Breeding fees	
39 Veterinary, medicine	
40 Gasoline, fuel, oil	
41 Storage, warehousing	
42 Taxes	
43 Insurance	
44 Utilities	
45 Freight, trucking	
46 Conservation expenses	
47 Land clearing expenses	
48 Pension and profit-sharing plans (see Sch. F instructions)	
49 Employee benefit programs other than line 48 (see Sch. F instructions)	
50 Other (specify):	
51 Add lines 29 through 50 ▶	$
52 Depreciation (from line 59, Part III) . . . . . ▶	
53 Total deductions. Add lines 51 and 52 . . . . . ▶	$

Schedule F (Form 1040) 1974 Page 2

Part III Depreciation (Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes.)

Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)-11(b)(5)(iv) and 1.167(a)-12, the provisions of Revenue Procedures 62-21 and 65-13 are not applicable for taxable years ending after December 31, 1970. (See Publication 534.)

If you elected the Class Life (ADR) System this taxable year, check this box . . . . . ☐

If you elected the Guideline Class Life System this taxable year, check this box . . . . . ☐

a Group and guideline class or description of property	b Date acquired	c Cost or other basis	d Depreciation allowed or allowable in prior years	e Method of computing depreciation	f Life or rate	g Depreciation for this year
55 Total additional first-year depreciation (do not include in items below)						
56 Depreciation from Form 4832						
57 Depreciation from Form 5006	(See Note above)					
58 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify):						
59 Totals			Enter here and in Part II, line 52 ▶			

Part IV Farm Income—Accrual Method

(Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report such sales on Form 4797 and enter them from "On hand at beginning of year" column)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		$		$				$		$
60 Totals (enter here and in Part V below)		$ (Enter on line 70)		$ (Enter on line 71)				$ (Enter on line 62)		$ (Enter on line 63)

Part V Summary of Income and Deductions—Accrual Method

61 Inventory of livestock, crops, and products at end of year		$
62 Sales of livestock, crops, and products during year	$	
63 Agricultural program payments: (1) Cash		
(2) Materials and services		
64 Commodity credit loans under election (or forfeited)		
65 Federal gasoline tax credit		
66 State gasoline tax refund		
67 Other farm income (specify):		
68 Add lines 62 through 67		
69 Total (add lines 61 and 68)		$
70 Inventory of livestock, crops, and products at beginning of year	$	
71 Cost of livestock and products purchased during year		
72 Gross profits *(subtract the sum of lines 70 and 71 from line 69)		$
73 Total deductions from Part II, line 53		$
74 Net farm profit or (loss) (subtract line 73 from line 72). Enter here and on Form 1040, line 32. **ALSO** enter on Schedule SE, Part I, line 1(a)		$

* Use amount on line 72 for optional method of computing net earnings from self-employment. (See Schedule SE, Part I, line 3.)

☆ U.S. GOVERNMENT PRINTING OFFICE: 1974—O-544-284

Form **4835** Department of the Treasury Internal Revenue Service

Farm Rental Income and Expenses

(Crop and Livestock Shares Received by Nonparticipating Landowner (or Sub-lessor))

(Income not subject to self-employment tax) ► **Attach to Form 1040.**

1974

Name(s) as shown on Form 1040 | Social security number

Business name and address

Location of farm(s) and number of acres in each farm

If you filed Form 943, enter employer identification number here

Purpose.—This form is designed to report farm rental income based on crops or livestock produced by the tenant, where the landowner (or sub-lessor) does not materially participate in the operation or management of the farm.

Under both the cash and the accrual methods of reporting, you should report livestock or crop share rentals received in the year in which you convert them to money or its equivalent. Reg. 1.61-4(a) and (b).

Note: *(1) Landowners (or sub-lessors) must not use this form to report cash rent received for pasture, or farm land, where the amount is based on a flat charge. (Report directly on Schedule E, Form 1040.)*

(2) If you report both farm rental income on line 22 of this form and cash rental income from farm property in Schedule E, Form 1040, you need not prorate the farm expenses attributable to this farm rental income. Instead, you may report the total farm rental expenses in Part II of this form.

(3) Tenants must not use this form to report farm income and expenses. (Individuals use Schedule F, Form 1040.)

(4) The instructions for Schedule F, Form 1040, are applicable for the income and deduction items in Part I and Part II.

Part I Gross Farm Rental Income—Based on Production

(Include amount converted to cash or the equivalent)

Kind	Quantity	Amount
1 Cattle		$
2 Calves		
3 Sheep		
4 Swine		
5 Poultry		
6 Dairy products		
7 Eggs		
8 Wool		
9 Cotton		
10 Tobacco		
11 Vegetables		
12 Grain		
13 Fruits and nuts		
14 Other (specify):		

OTHER FARM RENTAL INCOME

15 Patronage dividends (see Schedule F instructions)	
16 Per-unit retains (see Schedule F instructions)	
17 Agricultural program payments: (1) Cash	
(2) Materials and services	
18 Commodity credit loans under election (or forfeited)	
19 Federal gasoline tax credit	
20 State gasoline tax refund	
21 Other (specify):	
22 Gross farm rents (add lines 1 through 21). Enter here and in Schedule E (Form 1040), Part II, Column (b); also write "Form 4835" on the same line in column (a) of Schedule E (Form 1040)	$

Part II Deductions—Farm Rental Property

(Exclude personal and living expenses)

Items	Amount
23 Labor hired	$
24 Repairs, maintenance	
25 Interest	
26 Rent of farm, pasture	
27 Feed purchased	
28 Seed, plants purchased	
29 Fertilizers, lime	
30 Machine hire	
31 Supplies purchased	
32 Breeding fees	
33 Veterinary, medicine	
34 Gasoline, fuel, oil	
35 Storage, warehousing	
36 Taxes	
37 Insurance	
38 Utilities	
39 Freight, trucking	
40 Conservation expenses	
41 Land clearing	
42 Pension and profit sharing plans for employees	
43 Employee benefit programs other than line 42	
44 Other expenses (specify)	
45 Expenses (add lines 23 through 44). Enter here and in Schedule E (Form 1040), Part II, Column (a) on the same line used for line 22	$

Part III Gross Income from Farming or Fishing—Other than Schedule F (Form 1040)

WHEN TO USE: Complete this part only if two-thirds of your gross income is from farming or fishing.

To determine your gross farming or fishing income, enter your share from the sources below. If the total is at least two-thirds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your tax return, and pay the tax due, on or before March 3, 1975.

Source(s)	Your share of gross farming or fishing income
1 Partnership(s)	$
2 Estate(s) and trust(s) (enter only the pro rata share of your distributable net taxable income that is from farming or fishing)	
3 Gross farm rents from line 22 above	
4 Sale of livestock held for draft, breeding, sport or dairy purposes (Form 4797)	
5 Fishing (Schedule C, Form 1040)	
6 Total (add lines 1, 2, 3, 4 and 5)	$

Schedule for Depreciation Claimed on Farm Rental Property (Nonparticipating Landowner (or Sub-lessor))

(Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes.)

Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)-11(b)(5)(v) and 1.167(a)-12, the provisions of Revenue Procedures 62-21 and 65-13 are not applicable for taxable years ending after December 31, 1970. (See Publication 534.)

If you elected the Class Life (ADR) System this taxable year, check this box ☐

If you elected the Guideline Class Life System this taxable year, check this box ☐

(a) Group and guideline class or description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) ►						
2 Depreciation from Form 4832						
3 Depreciation from Form 5006 (See Note above)						
4 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify):						
5 Totals						

Enter total of column (g) in Schedule E (Form 1040), Part II, Column (d). (**Note:** Enter on same line used for line 22.)

U.S. GOVERNMENT PRINTING OFFICE 1974—O-546-180 53-8916769

Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Partnership Return of Income

FOR CALENDAR YEAR 1974 or other taxable year beginning ..... 1974, and ending ..... 19 ..

1974

A Principal business activity (See page 6 of instructions)

B Principal product or service (See page 6 of instructions)

C Enter total assets from line 12, partner (D), Schedule L $

Name

Number and street

City or town, State, and ZIP code

D Employer identification no.

E Business code no. (See page 6 of instructions)

F County in which located

G Date business commenced

IMPORTANT—Fill in all applicable lines and schedules. If the lines on the schedules are not sufficient, see Instruction P. Enter any items specially allocated to the partners on Schedule K, line 16, instead of the numbered lines on this page or in Schedules D through J. (See General Instruction D.)

INCOME

1a	Gross receipts or sales $ ..... 1b Less returns and allowances $ ..... Balance ►	1c	
2	Less: Cost of goods sold and/or operations (line 34, Schedule A)	2	
3	Gross profit	3	
4	Ordinary income (loss) from other partnerships, syndicates, etc. (attach statement)	4	
5	Nonqualifying dividends (attach list—see Instruction 5)	5	
6	Interest	6	
7	Rents (Schedule H)	7	
8	Royalties (attach schedule)	8	
9	Net farm profit (loss) (attach Schedule F (Form 1040))	9	
10	Net ordinary gain (loss) (Form 4797, line 9)	10	
11	Other income (attach schedule)	11	
12	TOTAL income (lines 3 through 11)	12	

DEDUCTIONS

13	Salaries and wages (other than to partners)	13	
14	Payments to partners—Salaries and interest	14	
15	Rent	15	
16	Interest (attach schedule)	16	
17	Taxes (attach schedule)	17	
18	Bad debts (Schedule I if you use reserve method)	18	
19	Repairs	19	
20	Depreciation (Schedule J)	20	
21	Amortization (attach schedule)	21	
22	Depletion (attach schedule)	22	
23a	Retirement plans, etc. (other than contributions made on partners' behalf—see Instruction 23a)	23a	
23b	Employee benefit programs (see Instruction 23b)	23b	
24	Other deductions (attach schedule)	24	
25	TOTAL deductions (lines 13 through 24)	25	
26	Ordinary income (loss) (line 12 less line 25) (see General Instruction G)	26	

Schedule A—COST OF GOODS SOLD AND/OR OPERATIONS (See Instruction 2)

27	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	27	
28a	Purchases $ ..... 28b Less cost of items withdrawn for personal use $ ..... Balance ►	28c	
29	Cost of labor	29	
30	Material and supplies	30	
31	Other costs (attach schedule)	31	
32	Total of lines 27 through 31	32	
33	Less: Inventory at end of year	33	
34	Cost of goods sold. Enter here and on line 2, above	34	

Inventory valuation method ►

Was there any substantial change in the way you determined quantities, costs or valuations between the opening and closing inventories? ☐ Yes ☐ No
If "Yes," attach explanation.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than partner or member, his declaration is based on all information of which he has any knowledge.

► Signature of partner or member ..... Date .....

► Signature of preparer other than partner or member ..... Preparer's address ..... Emp. ident. or Sec. Sec. No. ..... Date .....

Schedule D—CAPITAL GAINS AND LOSSES (See Instructions for Schedule D)

Part I Short-term capital gains and losses—assets held 6 months or less

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis and expense of sale	f. Gain or (loss) (e less a)
1					
2 Partnership's share of net short-term gain or (loss), including specially allocated items, from other partnerships and from fiduciaries					
3 Net short-term gain or (loss) from lines 1 and 2. Enter here and on Schedule K (Form 1065), line 4					

Part II Long-term capital gains and losses—assets held more than 6 months

4					
5 Partnership's share of net long-term gain or (loss), including specially allocated items, from other partnerships and from fiduciaries					
6 Capital gain distributions					
7 Net long-term gain or (loss) from lines 4, 5, and 6. Enter here and on Schedule K (Form 1065), line 5					

Schedule H—INCOME FROM RENTS (If more space is needed Form 4831 may be used)

a. Kind and location of property	b. Amount of rent	c. Depreciation (explain in Schedule J)	d. Repairs (attach schedule)	e. Other expenses (attach schedule)
1 Totals				
2 Net income (loss) (column b less total of columns c, d, and e). Enter here and on page 1, line 7				

Schedule I—BAD DEBTS (See Instruction 18)

a. Year	b. Trade notes and accounts receivable outstanding at end of year	c. Sales on account	Amount added to reserve: d. Current year's provision	Amount added to reserve: e. Recoveries	f. Amount charged against reserve	g. Reserve for bad debts at end of year
1969.						
1970.						
1971.						
1972.						
1973.						
1974.						

Schedule J—DEPRECIATION (See Instruction 20)

If more space is needed use Form 4562. Note: If you compute depreciation by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, file Form 4832 (Class Life (ADR) System or Form 5006 (Guideline Class Life System)). Except as otherwise expressly provided in income tax regulations sections 1.167(a)–11(b)(3)(iv) and 1.167(a)–12, the provisions of Revenue Procedures 62–21 and 63–13 are not applicable for taxable years ending after December 31, 1970.

Check box if partnership made an election this taxable year to use ☐ Class Life (ADR) System and/or ☐ Guideline Class Life System.

a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below). (Enter here and on Sch. K, line 2) ►						
2 Depreciation from Form 4832						
3 Depreciation from Form 5006						
4 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
5 Totals						
6 Less amount of depreciation claimed in Schedules A and H						
7 Balance—Enter here and on page 1, line 20						

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Schedule K—PARTNER'S SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.

Enter the total distributive amount for each applicable item listed below. Note: Enter each partner's distributive share of partnership items on Schedule K–1.

State the number of partners in partnership

Partnership's distributive share items	Total
1 Salary, interest, and ordinary income (loss) (combine lines 14 and 26, page 1)	
2 Additional first-year depreciation (Schedule J, line 1)	
3 Dividends qualifying for exclusion (attach list)	
4 Net short-term capital gain (loss) (Schedule D, line 3)	
5 Net long-term capital gain (loss) (Schedule D, line 7)*	
6 Net gain (loss) from involuntary conversions due to casualty and theft under section 1231 (Form 4797, line 2)	
7 Net gain (loss) from sale or exchange of property used in trade or business and certain involuntary conversions under section 1231 (Form 4797, line 4)	
8 Net earnings (loss) from self-employment (Schedule N, line 10)	
9 Contributions (attach list)	
10 Expense account allowance	
11 Foreign taxes (attach schedule)	
12 Taxes paid by regulated investment companies on undistributed capital gains (attach schedule)	
13 Payments by partnership to retirement plan on behalf of partners	
14 Investment in property that qualifies for investment credit:	
Property — Life years	
New property (enter basis) — (a) 3 or more but less than 5	
(b) 5 or more but less than 7	
(c) 7 or more	
Used property (enter cost) — (d) 3 or more but less than 5	
(e) 5 or more but less than 7	
(f) 7 or more	
15 Other (specify)	
16 Specially allocated items (attach schedule):	
(a) Short-term capital gain (loss)	
(b) Long-term capital gain (loss)*	
(c) Ordinary gain (loss)	
(d) Other	
17 Tax preference items:	
(a) Accelerated depreciation on real property	
(1) Low-income rental housing (section 167(k))	
(2) Other real property	
(b) Accelerated depreciation on personal property subject to a net lease	
(c) Amortization of certified pollution control facilities	
(d) Amortization of railroad rolling stock	
(e) Amortization of on-the-job training facilities	
(f) Amortization of child care facilities	
(g) Reserves for losses on bad debts of financial institutions	
(h) Depletion	
(i) Capital gains (losses):	
(1) Short-term (total of lines 4 and 16(a))	
(2) Long-term (total of lines 5 and 16(b))	

*You must notify each partner of the amount of his distributive share of long-term capital gains that may qualify as "subsection (d) gains." See section 1201(d).

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Schedule L—BALANCE SHEETS (See General Instruction J)

ASSETS	Beginning of taxable year (A) Amount	Beginning of taxable year (B) Total	End of taxable year (C) Amount	End of taxable year (D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Mortgage and real estate loans				
7 Other investments (attach schedule)				
8 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
9 Depletable assets				
(a) Less accumulated depletion				
10 Land (net of any amortization)				
11 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
12 Other assets (attach schedule)				
13 Total assets				
LIABILITIES AND CAPITAL				
14 Accounts payable				
15 Mortgages, notes, and bonds payable in less than 1 year				
16 Other current liabilities (attach schedule)				
17 Mortgages, notes, and bonds payable in 1 year or more				
18 Other liabilities (attach schedule)				
19 Partners' capital accounts				
20 Total liabilities and capital				

Schedule M—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS (See Instruction for Schedule M)

(Show reconciliation of each partner's capital account on Schedule K–1)

Number of partners	a. Capital account at beginning of year	b. Capital contributed during year	c. Ordinary income (loss) from line 26, page 1	d. Income not included in column c, plus nontaxable income	e. Losses not included in column c, plus nondeductible deductions	f. Withdrawals and distributions	g. Capital account at end of year

Schedule N—COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT (See Instruction for Schedule N)

1 Ordinary income (loss) (page 1, line 26)		
2 Add: Payments to partners—salaries and interest (page 1, line 14)		
3 Net rental loss from real estate (see instruction for Schedule N)		
4 Net ordinary loss (page 1, line 10)		
5 Total		
6 Less: Nonqualifying dividends (page 1, line 5)		
7 Interest (see instruction for Schedule N)		
8 Net rental income from real estate (see instruction for Schedule N)		
9 Net ordinary gain (page 1, line 10)		
10 Net earnings (loss) from self-employment Enter on Schedule K, line 8		

	Yes	No
H Did the partnership at any time during the taxable year have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country? If "Yes," attach Form 4683 (For definitions, see Form 4683.)		
I Was the partnership liable for filing Form 1096 for 1974? If "Yes," show where filed ►		
J Is any member of the partnership related by blood or marriage to any other member?		
K Is any member of the partnership a trust for the benefit of any person related by blood or marriage to any other member?		
L Did the partnership during the taxable year have any contracts or subcontracts subject to the Renegotiation Act of 1951? If "Yes," enter the aggregate gross dollar amount billed during the year ► $		
M Did the partnership claim a deduction for expenses connected with:		
(1) Employee or family vacations not reported on Form W–2?		
(2) Entertainment facility (boat, resort, ranch, etc.)?		
(3) Employees' families at conventions or meetings?		
(4) Living accommodations (except employees on business)?		

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1974 Department of the Treasury Internal Revenue Service

Instructions for Form 1065 U.S. Partnership Return

The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by which any business, financial operation, or venture is carried on, and which is not, within the meaning of the Internal Revenue Code, a corporation, trust, estate, or sole proprietorship. The term "partner" means a member of a partnership.

(References are to the Internal Revenue Code)

General Instructions

Note: If the partnership's employer identification number is wrong on the label or if the partnership did not receive a label, show the correct number in item D on page 1. If the partnership does not have a number you must apply for one on Form SS–4, available at any Social Security Administration or Internal Revenue Service office.

A. Who must file.—Every partnership (see general instruction K(1) for exceptions) engaged in a trade or business or having income from sources within the United States must file Form 1065. It must do so whether or not its principal place of business is outside the United States or all its members are nonresident aliens. If you file for a syndicate, pool, joint venture, or similar group, attach to the return a copy of the agreement and all amendments, unless you have previously filed a copy.

File only one return for each partnership. Mark "duplicate copy" on each copy you give to an individual partner.

B. Time and place for filing.—A resident partnership must file Form 1065 on or before the 15th day of the 4th month following the close of the taxable year. A foreign partnership whose partners are nonresident aliens must file its return on or before the 15th day of the 6th month following the close of the taxable year.

If the partnership's principal place of business or principal office or agency is located in	Use this address
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Internal Revenue Service Center 1040 Waverly Avenue Holtsville, New York 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812
Delaware, District of Columbia, Maryland, Pennsylvania	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center 1160 West 1200 South St. Ogden, Utah 84201
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 East Bannister Road Kansas City, Missouri 64170
California, Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tenn. 38110

A partnership without a principal office or agency or principal place of business in the United States must file its return with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

C. Period covered by return.—File the return for the calendar year 1974 or other taxable year beginning in 1974. A partnership's taxable year shall be determined as though the partnership were a taxpayer.

D. Change in, or adoption of, accounting period.—A change by any partnership from one taxable year to another, or a new partnership's adoption of an initial taxable year, must meet the provisions of section 706(b). A change by a principal partner from one taxable year to another must meet the provisions of sections 706(b) and 442. A principal partner is one who has an interest of 5 percent or more in the partnership profits or capital.

For the taxable years of partnership resulting from a merger or division of other partnerships, see sections 706(b) and 708(b)(2).

E. Signature.—One partner must sign the return. If a receiver, trustee in bankruptcy, or assignee is in control of the organization's property or business, he must sign the return.

Any person, firm, or corporation preparing a partnership return for compensation must also sign to verify the return. However, a verifying signature is not required if the return is prepared by a regular, full-time partnership employee, such as a clerk, secretary, or bookkeeper. If a firm or corporation prepares the return, it should be signed in the name of the firm or corporation.

F. Penalties.—The law provides severe penalties for willful failure to file a return on time and for willful attempt to evade or defeat payment of any tax due.

G. Accounting methods. — Compute ordinary income by the accounting method regularly used in maintaining the partnership's books and records. The method should clearly reflect income. (See section 446.) Unless the law specifically permits, a taxpayer may not change the accounting method used to report income in prior years (for income as a whole or for any material item) without first getting consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—You may show the money items on your return and accompanying schedules as whole-dollar amounts. To do so eliminate any amount less than 50 cents and increase any amount from 50 cents through 99 cents to the next higher dollar.

H. Items exempt from tax.—Items exempt from tax are listed in sections 101 through 122. For example:

(1) *Interest on government obligations.*—The interest on obligations of a State, or U.S. possession, any of their political subdivisions, or the District of Columbia, is exempt subject to the exceptions described in section 103.

(2) *Proceeds of insurance policies.*—In general, the proceeds of life insurance policies paid to the partnership on the death of a partner are exempt. If the insurer holds any of the proceeds under an agreement to pay interest, the interest is taxable.

(3) *Income from improvements by lessee.*—Income other than rent derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee, is excludable unless it represents a liquidation in kind of lease rentals.

***I.* Information returns.**—Every partnership shall file information returns if it makes, in the course of its trade or business during the calendar year, payments of interest (other than under the $10 rule), rents, commissions, or other fixed or determinable income totaling $600 or more.

For example, if the partnership makes interest payments totaling $10 or more on bank deposits, corporate bonds, stockholder's accounts, and savings and loan association accounts, it must file Form 1099–INT.

Use Form 1096 to summarize and transmit information returns to your Internal Revenue Service Center. For more information about filing information returns and exceptions therefrom, see the instructions for Form 1096.

J. Balance sheets.—The partnership balance sheets must be completed. These balance sheets, Schedule L, should agree with the account books. Otherwise, explain any differences in an attached statement. Partnerships reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, instead of Schedule L, copies of their balance sheets prescribed by the Commission or State or municipal authorities, as of the beginning and end of the taxable year.

K. Elections.—(1) An unincorporated organization qualifying under section 761(a) as an investing partnership or as participating in the joint production, extraction, or use of property under an operating agreement, may elect to be excluded from treatment as a partnership under section 1.761 of the Regulations. The unincorporated organization may make the election in a statement attached to Form 1065 for the first year for which it wants the exclusion. For more detailed information see section 1.761 of the Regulations.

(2) Generally, the partnership shall make the elections affecting the computation of taxable income from its operations. Examples of such elections are the accounting method employed, depreciation methods, etc. However, certain elections are made by a partner separately on his individual income tax return rather than by the partnership. These elections are made under: section 901, relating to foreign tax credit, section 617, relating to deduction and recapture of certain mining exploration expenditures, paid or incurred; section 57(c), relating to definition of net lease, and section 163(d), relating to limitation on interest on investment indebtedness.

(3) Section 1033 provides for the nonrecognition of gain where property is compulsorily or involuntarily converted into other property or into money. Section 754 provides rules concerning the election a partnership may file to adjust the basis of its remaining assets in the event assets distributed to a partner have increased or decreased in value and also to adjust the basis of its assets to reflect the purchase price paid by a new partner for his interest, or as a result of the death of a partner, information about other elections may be found under the applicable sections of Chapter 1, subchapter K of the Code and the Regulations.

L. Section 702(a) items.—Each partner is required by the Code to take into account separately his distributive share of certain specific items enumerated in the Code as follows: (1) gains and losses from sales and exchanges of capital assets held for not more than six months; (2) gains and losses from sales and exchanges of capital assets held for more than six months; (3) gains and losses from sales and exchanges of property described in section 1231; (4) charitable contributions; (5) qualifying dividends; (6) taxes described in section 901; (7) other items of income, gain, loss, deduction, or credit, to the extent provided by regulations (see instructions for Schedule K); and (8) taxable income or loss (ordinary income) exclusive of items 1 through 7, above.

M. Distribution of unrealized receivables and inventory items.—If a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all or part of his interest in other partnership property (including money), treat the transaction as a sale or exchange between the partner and the partnership. Treat the partnership gain or loss as ordinary income or loss. In computing the partners' distributive shares of such ordinary income or loss, allocate it only to partners other than the distributee partner who will take such amount into account separately under section 702(a)(8). See section 751 and related Regulations.

N. Net operating loss deduction.—A partnership is not allowed the deduction for net operating losses provided by section 172. A partner computing his own net operating loss or taxable income for any taxable year for the purposes of the computation required by section 172, must take into account his share of the partnership's income and losses, subject to the limitation of section 704(d).

O. Specially allocated items.—Allocate distributive shares of income, gain, loss, deduction, or credit items among the partners under the partnership agreement for sharing income or loss generally. If the partners agree, specific items may be allocated among them in a ratio different than that for sharing income or loss generally and such allocations may be recognized under provisions of section 704. For instance, if the net income exclusive of specially allocated items is divided evenly among three partners but some special items are allocated 50 percent to one, 30 percent to another, and 20 percent to the third partner, report the special items on Schedule K, line 16, instead of on the numbered lines on page 1.

P. Attachments.—You may use attachments to your return if the lines on the form schedules are insufficient for your needs. The attachments must contain all required information, follow the format of the official schedules, and must be attached to the return in the same sequence as the schedules appear on the official forms. If you use an attachment in place of a schedule having a summary line on page 1 of the form, you need not enter the total on the official schedule, but must enter it on page 1.

Q. Information regarding Schedule K–1.—Prepare and give a Schedule K–1 to each partner. It reflects the amounts on Schedule K that are allocated to them. Since all items on Schedule K–1 are not applicable to every partnership, a substitute schedule, listing only applicable items may be submitted for the official Schedule K–1. Identify amounts reported on the substitute by the official line number and letter designation as well as by a sufficient portion of the official line title to identify each amount. In addition, include all information from the official Schedule K–1 that relates to the partnership and partner. Insert the title, "Substitute Schedule K–1 (Form 1065)," and the partnership's taxable year at the top of each substitute.

Specific Instructions

These instructions correspond with line numbers on the first page of the return, and with schedules appearing on its other pages.

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 11.

Installment sales.—If, under section 453, you use the installment method, attach a schedule showing separately for the current year and the three preceding years the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of gross profits to gross sales; (e) amount collected; and (f) gross profit on amount collected.

Farmer's income schedule.—For farm income, attach Schedule F (Form 1040). (See instruction 9.)

2. Cost of goods sold (Schedule A).—If the production, manufacture, purchase, or sale of merchandise is an income-producing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year. They may be valued at (a) cost, (b) cost or market, whichever is lower, or (c) any other method approved by the Commissioner. The valuing method you adopt for the first year is controlling, and can be changed only after you get permission from the Commissioner. To apply for a change, file Form 3115 with the Commissioner within 180 days after the beginning of the taxable year in which you want to make the change.

If the partnership wants to adopt the LIFO inventory method provided in section 472, it must file application to do so on Form 970 or attach a statement that contains all the information required by Form 970.

Items withdrawn from inventory or purchases for the personal use of individual partners should not be included as part of the cost of goods sold. Account for them in Schedules M and K–1.

Cost of operations (where inventories are not an income-determining factor).—If the amount you enter on line 2 includes an amount applicable to cost of operations, complete Schedule A.

4. Ordinary income (loss) from other partnerships, syndicates, etc.—If one partnership, (partnership A) is a partner in another partnership (partnership B), partnership A will enter on this line its distributive share of ordinary income (loss) from B. If the distributive share is a loss, it must be limited to the amount of the adjusted basis of A's interest in partnership B as of the end of partnership B's year in which the loss occurred. If A's taxable year does not coincide with the annual accounting period of partnership B, include in A's return the distributive share of the ordinary income (loss) for the accounting period of partnership B ending within the period for which A's return is filed.

Partnership A will consider its distributive share of other items (see general instruction L (1) through (7)) from partnership B as if such items were realized directly from the source from which realized by partnership B or incurred in the same manner as incurred by partnership B. For example, partnership A's distributive share of partnership B's capital gains or (losses) should be reported on Schedule D (Form 1065), lines 2 and 5. As another example, partnership A's distributive share of partnership B's specially allocated ordinary gains or (losses) should be entered on Form 4797, line 8.

5. Nonqualifying dividends.—Nonqualifying dividends are taxable dividends which are included in ordinary income and for which the individual partner is NOT entitled to an exclusion. Such dividends are derived from the following sources:

(a) Corporations organized under the China Trade Act (section 941);

(b) Corporations which, for their taxable year in which the distribution is made or for their next preceding taxable year, are—

(i) exempt from tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives); or

(ii) corporations to which section 931 (income from sources within U.S. possessions) applies;

(c) Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations, on deposits or withdrawable accounts. Report dividends from these organizations as interest.

(d) Regulated investment companies, except to the extent designated by the company to be taken into account as a dividend for these purposes.

(e) Certain real estate investment trusts under sections 856 to 858.

(f) Foreign corporations, including your share from a controlled foreign corporation.

Qualifying dividends are taxable dividends received from domestic corporations not listed above. See instructions for Schedule K, line 3.

6. Interest.—Enter total interest from all sources except (a) interest exempt from tax; (b) interest on tax-free covenant bonds.

8. Royalties.—Enter net income (loss) shown on the detailed schedule you attach to the return.

9. Net farm profit (loss).—Enter the net profit (loss) from Schedule F (Form 1040). DO NOT include in this line any amounts reported in Schedule K (Form 1065).

11. Other income.—Enter any other taxable income and explain its nature in an attached schedule, except those items requiring separate computation (see general instruction L(1) through (7)) which are required to be reported in Schedule K. (See instructions for Schedule K.) Include taxable income from annuities and insurance proceeds.

Deductions

13. Salaries and wages.—Enter all salaries and wages not included in line 29, except salaries to partners.

14. Payments to partners—salaries and interest (guaranteed payments).—In computing ordinary income, take a deduction for payments to a partner for services or the use of capital if the payments are determined without regard to partnership income. Do not include distributive shares of partnership profits. Allocate the guaranteed payments to the appropriate partners on Schedule K–1 (Form 1065), line 1.

15. Rent.—Enter rent paid on business property but do not deduct rent for the portion of the dwelling occupied by any partner for personal use.

16. Interest.—Enter interest on all indebtedness incurred for the operation of the trade or business. Payments by a partnership to a partner for the use of capital should be entered on line 14. But interest paid by a partnership to a partner as a result of a transaction in which the partner acts as other than a partner should be entered on this line. (The limitations on deductions for unpaid interest are given in section 267.) A partnership cannot deduct interest expense it incurred on funds borrowed to purchase or carry property held for investment. See instruction on page 5 for line 15, paragraph (e). Although, the partnership can deduct all interest expense on funds it borrowed to purchase or carry rental property subject to a net lease, each partner must take only his distributive share into account in computing his investment interest expense deduction limitation. For further information, see section 163(d), and Form 4952, Investment Interest Expense Deduction.

17. Taxes.—Enter taxes paid on business property or incurred for carrying on business if not reflected in cost of goods sold. Federal import duties and Federal excise and stamp taxes are deductible only if paid or incurred in carrying on a trade or business, or in the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income. Do not deduct taxes assessed against local benefits tending to increase the value of the property assessed, as for paving, etc., Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; or taxes reported in Schedule K.

18. Bad debts.—Deduct bad debts—(a) When they become wholly or partially worthless, or (b) by reasonable addition to a reserve for bad debts. A partnership may select either method on its first return in which a bad debt deduction is taken, but must follow that method for subsequent years unless it received permission to change. Application to change must be made on Form 3115 within 180 days after the beginning of the taxable year for which you want the change. (See Form 1065 instructions for Schedule D on page 4 regarding nonbusiness debts.)

19. Repairs.—Enter the cost of incidental repairs, etc., that do not add to the value or appreciably prolong the life of the repaired property. Expenditures for new buildings, machinery, or for permanent improvements or betterments that increase the value of the property, are chargeable to capital accounts and may be depreciated or amortized.

Include the total amount of repairs from Form 4832.

20. Depreciation.—A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income is allowable as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Include depreciation on leasehold improvements, patents, and copyrights in Schedule J.

Adjustments to basis of property:

(a) *Additional first-year depreciation.*—If you elect to claim the additional first-year allowance under section 179, adjust the basis of the property for the amount of the deduction claimed. (See paragraph (d) under Depreciation Methods.)

(b) *Salvage value.*—Salvage value must be taken into account in determining the depreciation deduction, except under the declining balance method, Class Life (ADR) System, or Guideline Class Life System. In computing the basis on which you may take depreciation for personal property (other than livestock) you need not take into account salvage value that does not exceed 10 percent of the property's cost or other basis. If the salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property acquired after October 16, 1962, having a useful life of three or more years. (See section 167(f).)

Depreciation Methods

The various methods of depreciation you may use are:

(a) *Straight line.*—To compute the deduction, add the improvement cost to the property's cost (or other basis) and deduct the total depreciation allowed or allowable in prior years. Divide the result by the number of years of the asset's useful remaining life. The quotient is the depreciation deduction.

(b) *Declining balance.*—Apply a uniform rate each year to the remaining cost or other basis of property determined at the beginning of such year without adjustment for salvage value. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(c) *Special rules for new assets.*—You may depreciate the cost or other basis of a new asset under any of the following methods, provided the asset is tangible, has an estimated useful life of three or more years, and its original use began with the partnership.

(i) Declining balance.—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(ii) Sum of the years-digits.—Compute the deduction for each year by multiplying the cost or other basis of the asset by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a five year life, this sum would be 15 (5+4+3+2+1). For the first year, five-fifteenths of the cost would be allowable; for the second year, four-fifteenths, etc.

(iii) Other methods.—A partnership may use any consistent method that does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the 200 percent declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(d) *Additional first-year depreciation.*—A partnership may elect to write off as additional first-year depreciation 20% of any portion of the cost (before salvage value) of its tangible depreciable property acquired in the taxable year if the asset has a useful life of six years or more from its acquisition date. The additional depreciation is not deductible by the partnership, but each partner will report his pro-rata share in the year regular depreciation with respect to the property is deducted by the partnership. The basis of the asset for computing regular depreciation is cost of the asset less the additional allowance and any salvage value taken into account, whether or not the partners deduct the additional depreciation.

Deduction for additional first-year depreciation for each partner may not exceed $2,000 ($4,000 if married and filing a joint return) in the partner's taxable year.

Show the total additional first-year depreciation on Schedule J, line 1, and Schedule K, line 2 and allocate to each partner on Schedule K–1 (Form 1065), line 2. Each partner must determine the maximum deduction allowable for the additional first-year depreciation by combining his share of the partnership's additional first-year depreciation and the total of his trade or business additional first-year depreciation. An individual must enter the portion of the allowable deduction attributable to his share from a partnership as a deduction from income on Schedule E (Form 1040) Part III; and as a deduction in arriving at farm or nonfarm net self-employment income on the appropriate line of Schedule SE (Form 1040).

(e) *New section 1250 property.*—Do not use the double declining balance or sum of the years-digits methods except for (1) new residential rental property (from which at least 80 percent of the gross rental income is derived from rental of residential units), (2) other new real property acquired before July 25, 1969, and (3) new real property acquired after July 24, 1969, if construction, acquisition, or permanent financing arrangements under a binding written contract were entered into before July 25, 1969. You may depreciate other new real property acquired after July 24, 1969, only under the straight-line or 150 percent declining balance methods. (See section 167(j).)

(f) *Used section 1250 property.*—You may depreciate used residential rental property acquired after July 24, 1969, with a useful life of 20 years or more, under the 125 percent declining balance method. For used real property acquired after July 24, 1969, where construction, acquisition, or permanent financing arrangements under a binding written contract were entered into before July 25, 1969, limit depreciation to the 150 percent declining balance method. Depreciate other used real property acquired after July 24, 1969, only under the straight-line method. (See section 167(j).)

(g) *Rehabilitation expenditures for low-income rental housing.*—You may elect to depreciate property attributable to rehabilitation expenditures for low-income rental housing incurred after July 24, 1969. Claim such depreciation under the straight-line method using a useful life of 60 months. For details see section 167(k).

Class Life (ADR) System and Guideline Class Life System.—If you figure depreciation by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)–11(b)(5)(vi) and 1.167(a)–12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970. For more information, see instructions for Form 4832, Form 5006, and Publication 534, Tax Information on Depreciation.

21. Amortization.—If the partnership elects the deduction for amortization of certain expenditures relating to research and experiment (section 174), trademark and trade name expenditures (section 177), exploration (paid or incurred before September 13, 1966) (section 615), and development (section 616), file a pertinent statement with the return. Do not enter the deductions for amortization of bond premium on this line but include it on line 24.

See section 169 for conditions whereby you may amortize the cost of certified pollution control facilities over a five-year period.

Also, see section 188 for conditions whereby you may amortize the cost of certain expenditures for on-the-job training and child care facilities over a period of 60 months.

For details you must furnish in the election statements required by these sections, consult your nearest IRS office.

22. Depletion.—If you claim a deduction for timber depletion, attach Form T.

23(a). Retirement plans, etc.—Enter deductible contributions made by the partnership for its common-law employees under a qualified pension, profit-sharing, annuity, or bond purchase plan, and compensation under any other deferred payment plan.

Note: *Every employer who has adopted a pension, profit-sharing, or other funded deferred compensation plan, regardless of whether or not the plan is qualified under the Internal Revenue Code or a deduction is claimed for the current taxable year, must file Form 4848 or Form 4848A. If the plan(s) is a Keogh Plan and* **at least one of** *the participants is an owner employee file Form 4848A for each such Keogh Plan. For all other plans the partnership will file Form 4848. In either case, file such form on or before the 15th day of the 5th month following the close of the taxable year. Do not attach either form to the partnership return.*

23(b). Employee benefit programs.—Enter the partnership's contributions to employee benefit programs for common-law employees that are not an incidental part of retirement plans included on line 23(a). Include contributions for insurance, health, and welfare programs.

24. Other deductions.—Enter any other authorized deductions for which no space is provided elsewhere on page 1 of the return, exclusive of those items requiring separate computation (see general instruction L (1) through (7)) which are required to be reported in Schedule K. Do not deduct losses incurred in transactions which were neither connected with the trade or business nor entered into for profit. No deduction is allowable for the amount of any item or part of it allocable to a class of exempt income, other than the allowable portion attributable to wholly exempt interest income. Items directly attributable to such exempt income shall be allocated to it, and items directly attributable to any class of taxable income shall be allocated to that taxable income. If an item is attributable both to taxable income and exempt income, allocate a reasonable proportion of it, to each.

A partnership receiving any exempt income other than interest, or holding any property or engaging in any activity the income from which is exempt, shall submit as a part of its return an itemized statement showing (a) the amount of each class of exempt income, and (b) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Schedule D—Capital gains and losses.—This schedule provides for the reporting of sales or exchanges of capital assets. Report every sale or exchange of property in detail, even though no gain or loss is indicated. Exceptions are specially allocated gains and losses entered on Schedule K, line 16, and shown in a separate schedule attached to Form 1065. (See Schedule K instructions for line 16.)

For reporting sales or exchanges of property other than capital assets including the sale or exchange of property used in trade or business and involuntary conversions (section 1231), see Form 4797 and related instructions.

Basis.—In most cases, the property's basis is its cost to the partnership. However, if the property was acquired by gift, inheritance, or in some other manner, you must use a basis other than cost and give full details.

"Capital assets" defined.—The term "capital assets" means property held by the partnership (whether or not connected with the trade or business) but does NOT include—

(a) stock in trade or other property of a kind properly includible in the inventory if on hand at the close of the taxable year;

(b) property held by the partnership primarily for sale to customers in the ordinary course of the trade or business,

(c) property used in the trade or business of a character subject to the depreciation allowance provided in section 167;

(d) real property used in the partnership trade or business;

(e) certain Government obligations issued at a discount, payable without interest, and maturing at a fixed date not exceeding 1 year from issue date;

(f) certain copyrights, literary, musical, or artistic compositions, letters or memorandums, or similar property, or

(g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b), above.

As to (b), above, the law allows dealers in securities capital gain or loss treatment on certain securities which were clearly identified as being held for investment. Also, certain real property subdivided for sale may be treated as a capital asset. (See sections 1236 and 1237.)

Capital gain distributions.—Report on line 6 as long-term capital gains any amounts a regulated investment company advises you, as a shareholder, are (a) a capital gain dividend, or (b) the partnership's share of the company's undistributed capital gains. (See Schedule K instructions for line 12.)

Losses on worthless securities.—If any securities which are capital assets become worthless during the taxable year, the loss shall be considered a loss from the sale or exchange of capital assets as of the last day of that taxable year.

Nonbusiness debts.—If a debt, such as a personal loan, becomes totally worthless within the taxable year, consider the loss as a loss from the sale or exchange during the taxable year of a capital asset held for not more than 6 months. Enter that loss on line 1, column (f) and describe it in column (a). This does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in the trade or business.

Collapsible corporations.—Gain from the sale or exchange of stock in a collapsible corporation is not a capital gain. (See section 341.)

"Wash sales" losses.—Losses from the sale or other disposition of stock or securities are not deductible (unless sustained in connection with the partnership trade or business) if, within 30 days before or after the date of sale or other disposition, the partnership has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law) or has entered into a contract or option to acquire, substantially identical stock or securities.

Installment sales.—If you sold personal property for more than $1,000 or real property regardless of amount, you may be eligible to report any gain under the installment method if (a) there are no payments in the sale year or (b) the payments in the sale year do not exceed 30% of the selling price. (See section 453.) Such sales must provide for 1 or more payments in each of 2 or more taxable years.

For treatment of a portion of payments as "unstated interest" on deferred payment sales, see section 483.

Schedule K—Partners' shares of income, credits, deductions, etc.—Show on this schedule complete information for all members of the partnership, syndicate, group, etc., during any portion of the taxable year. Although the partnership is not subject to income tax, the members are liable for income tax in their separate capacities and are taxable upon their distributive shares of the partnership income, whether distributed or not, and each is required to include his share in his return.

A partner may not claim his distributive share of the partnership loss that is in excess of his basis in the partnership. However, he may claim this excess in later years to the extent his basis increases above zero.

Advise each partner, on Schedule K–1 (Form 1065) of his share of the income, deductions, credits, etc., shown in Schedule K (lines 1 through 17).

Line 1.—Combine the ordinary income (loss) on line 26 with the payments deducted on line 14 that were made to partners for salary (or for withdrawals) and interest for use of capital.

Line 3.—Enter the dividends received from domestic corporations, to which the partner is entitled to an exclusion (section 116) on his individual income tax return. (See instruction 5.)

Line 9.—Enter contributions paid by the partnership within its taxable year. (You must also submit an itemized list of the partnership's charitable contributions.)

Line 10. Expense account allowance.—Expense account allowance means (a) amounts other than compensation received as advances or reimbursements, and (b) amounts paid by or for the partnership for expenses incurred by or on behalf of a partner, including all amounts charged through any type of credit card.

It does not include amounts paid for (*i*) the purchase of goods for resale or use in the business, and (*ii*) incidental expenses, such as the purchase of office supplies for the partnership, or local transportation in connection with an errand. The partnership should maintain records to substantiate travel and entertainment expenditures.

Complete Schedule K–1 (Form 1065), line 10, for the 6 highest paid partners, including limited partners. To determine the partners the information is required for, all allowances including such expense account allowances and the partner's share of ordinary income must be added to each partner's compensation. You need not complete Schedule K–1 (Form 1065), line 10 for any partner for whom the combined amount is less than $25,000.

Line 11.—Enter taxes described in section 901 paid or accrued by the partnership to foreign countries or U.S. possessions.

Line 12.—Enter taxes paid on undistributed capital gains by the Regulated Investment Company. The partnership as a shareholder of a regulated investment company will receive notice on Form 2439 that the company paid tax on undistributed capital gains.

Line 13.—Enter partnership payments to a retirement plan on behalf of partners.

Line 14.—Enter the partnership's investment in certain depreciable property by new and used categories and life years. A partner is allowed a tax credit based on his pro rata share of such investment by filing Form 3468. (For information on whether property qualifies for the credit and for other information, see Form 3468.)

When property is disposed of prior to the "life-years category" assigned, notify each partner of the dates purchased and disposed of. The partner must recompute his investment credit using as the useful life the period the property was actually held. In recomputing the credit, the partner must use the life years categories of 0–3 years; 3–5; 5–7; and 7 or more. If the credit taken (including carrybacks and carryovers) exceeds the recomputed credit, the tax for the year of disposition must be increased by the excess. For additional information, see Form 4255.

Line 15.—Enter the partnership's total for each of the applicable items in paragraphs (a) through (f). If you need more space, see general instruction P. Enter each partner's distributive share of these items on Schedule K–1 (Form 1065).

(a) The totals of income or gain and deduction or credit of the following items: recoveries of bad debts, prior taxes and delinquency amounts (section 111); gains and losses from wagering transactions (section 165(d)); soil and water conservation expenditures (section 175); intangible drilling and development costs (section 263(c)); deduction and recapture of certain mining exploration expenditures paid or incurred (section 617); and any income, gain, or loss to the partnership under section 751(b).

(b) The partnership's farm net losses, gains from disposition of farm property recapture (Form 4797), and other items applicable to sections 1251 and 1252.

(c) For the taxable year, the number of gallons of (*i*) gasoline used (A) on a farm for farming purposes, (B) other than as fuel in a highway vehicle, and (C) in vehicles while engaged in furnishing certain public passenger land transportation service; (*ii*) lubricating oil used other than in a highway motor vehicle, and (*iii*) special fuels used (A) on a farm for farming purposes, (B) in vehicles while engaged in furnishing certain public passenger land transportation service, and (C) for nontaxable uses.

Each partner should attach Form 4136 to his income tax return, to claim a credit on Form 1040 for Federal tax on such gasoline, special fuels, and lubricating oil.

(d) Enter the wages paid or incurred by the partnership under a Work Incentive (WIN) Program. Attach to Form 1065 a separate schedule showing each WIN employees' name, social security number, date employment began, and the qualified salaries and wages paid or incurred. Give each partner a copy of this schedule and his allocation with respect to each WIN employee so he can claim a credit for WIN salaries and wages on Form 4874. If a WIN employee is dismissed before the end of the first 12 months' employment or during the following 12 calendar months, each partner must repay (with certain exceptions) any tax credit previously taken on the salaries and wages paid or incurred by the partnership to that employee. For additional information on claiming this credit and for recomputing prior year credit, see Form 4874.

(e) The partnership's (i) interest on investment indebtedness and (ii) applicable items of investment (A) income, (B) expenses, and (C) gains and losses from sale or exchange of such investment property. For further information on the above and the special provisions that apply to "out of pocket" expenses and rental income attributable to property subject to net lease, see section 163(d). (Individuals, see Schedule A (Form 1040) instructions.)

(f) The gross profit from the partnership's farm and nonfarm business income that is used under the optional method to determine self-employment income.

Line 16.—Enter any items of income, gain, loss, deduction, or credit subject to a special allocation under the partnership agreement which differ from the allocation of partnership income or loss.

A partnership that is a partner must include its distributive share of specially allocated ordinary gains or losses from another partnership on Form 4797, line 8.

Line 17.—Enter items of income and deductions which enter into the computation of tax preference items. A partner with tax preference items may be required to file Form 4625. See that form for definitions of tax preference items, filing requirements, and tax computation.

Schedule M—Reconciliation of Partners' Capital Accounts.—Show on this schedule what caused the changes in the partners' capital accounts during the taxable year. The amount in column a should agree with the amount in Schedule L, column (B), line 19; and the amount in column g should agree with the amount in Schedule L, column (D), line 19. If such amounts do not agree, attach an adequate explanation of any difference.

Schedule N—Computation of net earnings (loss) from self-employment.—In determining the amount of net earnings (loss) from self-employment, exclude income and deductions from the following sources:

Interest.—Interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation, government, or political subdivision, unless received in the course of a trade or business as a dealer in stocks or securities.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real-estate dealer.

The following do not constitute rentals from real estate: receipts for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels; boarding-houses; apartment houses furnishing hotel services; tourist camps; tourist homes; or space in parking lots, warehouses, or storage garages. Include them in determining net earnings (loss) from self-employment.

Optional Methods.—A partner may now use the optional methods of computing his net earnings from self-employment from both farm and nonfarm income on his individual income tax return. See Schedule SE (Form 1040) for instructions and for the computation of net earnings from self-employment.

Codes for Principal Business Activity and Principal Product or Service

These industry titles and definitions, for use on Form 1065 partnership returns, are based on the 1972 revised Standard Industrial Classification system developed by the Office of Management and Budget, Executive Office of the President, to classify enterprises and establishments by type of activity in which engaged.

Using the list below, enter on page 1, under E, the code for the specific industry group from which the largest percentage of "total receipts" is derived. "Total receipts" means gross receipts (line 1a, page 1), plus all other income (lines 4 through 11, page 1). On page 1, under A, state the principal business activity and under B, state the principal product or service which accounts for the largest percentage of total receipts. For example, if the principal business activity is "Retail food store," the principal product or service may be "dairy products."

AGRICULTURE, FORESTRY, AND FISHING

Code

Farms:

0120 Field crop.
0150 Fruit, tree nut, and vegetable.
0180 Horticultural specialty.
0230 Livestock.
0270 Animal specialty.

Agricultural services and forestry:

0740 Veterinary services.
0750 Animal services, except veterinary.
0780 Landscape and horticultural services.
0790 Other agricultural services.
0800 Forestry.

Fishing, hunting, and trapping:

0930 Commercial fishing, hatcheries and preserves.
0970 Hunting, trapping, and game propagation.

MINING

1000 Metal mining.
1150 Coal mining
1300 Oil and gas extraction.
1400 Nonmetallic minerals except fuel.

CONSTRUCTION

General building contractors and operative builders:

1510 General building contractors.
1531 Operative builders

Heavy construction contractors:

1611 Highway and street construction.
1620 Heavy construction, except highway.

Special trade contractors:

1711 Plumbing, heating, and air conditioning.
1721 Painting, paper hanging, and decorating.
1731 Electrical work.
1740 Masonry, stonework, and plastering
1750 Carpentering and flooring.
1761 Roofing and sheet metal work.
1771 Concrete work.
1781 Water well drilling.
1790 Miscellaneous special trade contractors.

MANUFACTURING

2000 Food and kindred products.
2200 Textile mill products.
2300 Apparel and other textile products
2400 Lumber and wood products, except furniture
2500 Furniture and fixtures.
2700 Printing, publishing, and allied industries
2800 Chemicals and allied products.
3100 Leather and leather products
3200 Stone, clay, and glass products.
3300 Primary metal industries
3400 Fabricated metal products.
3500 Machinery, except electrical.
3600 Electrical and electronic equipment.
3700 Transportation equipment.
3970 Other manufacturing industries.

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS AND SANITARY SERVICES

Local and interurban passenger transit:

4121 Taxicabs.
4189 Other passenger transportation

Trucking and warehousing:

4210 Trucking, local and long distance.
4289 Public warehousing and trucking terminals.

Other transportation including transportation services:

4400 Water transportation.
4500 Transportation by air.
4722 Passenger transportation arrangement.
4723 Freight transportation arrangement.
4799 Other transportation services.

4800 Communication.

4900 Electric, gas, and sanitary services.

WHOLESALE TRADE

Durable:

5010 Motor vehicles and automotive equipment
5030 Lumber and construction materials.
5060 Electrical goods.
5070 Hardware, plumbing, and heating equipment.

Code

5083 Farm machinery and equipment.
5089 Other machinery, equipment, and supplies.
5095 Other durable goods.

Nondurable:

5129 Drugs, chemicals, and allied products.
5130 Apparel, piece goods, and notions.
5140 Groceries and related products.
5150 Farm-product raw materials.
5180 Alcoholic beverages.
5195 Other nondurable goods.

RETAIL TRADE

Building materials, hardware, garden supply, and mobile home dealers:

5220 Building materials dealers.
5251 Hardware stores.
5261 Retail nurseries and garden stores.
5271 Mobile home dealers.

General merchandise:

5331 Variety stores.
5398 Other general merchandise stores.

Food stores:

5411 Grocery stores.
5420 Meat and fish markets and freezer provisioners.
5431 Fruit stores and vegetable markets.
5441 Candy, nut, and confectionery stores.
5460 Retail bakeries.
5480 Other food stores.

Automotive dealers and service stations:

5511 New and used car dealers.
5521 Used car dealers.
5531 Auto and home supply stores.
5541 Gasoline service stations.
5580 Boat, aircraft, and other automotive dealers.

Apparel and accessory stores:

5611 Men's and boy's clothing and furnishings
5621 Women's ready-to-wear stores.
5631 Women's accessory and specialty stores.
5651 Family clothing stores.
5661 Shoe stores
5681 Furriers and fur shops.
5698 Other apparel and accessory stores.

Furniture, home furnishing, and equipment stores:

5712 Furniture stores.
5718 Home furnishings, except appliances.
5722 Household appliance stores.
5730 Radio, television, and music stores.

Eating and drinking places:

5812 Eating places.
5813 Drinking places.

Miscellaneous retail stores:

5912 Drug stores and proprietary stores.
5921 Liquor stores.
5931 Used merchandise stores.
5941 Sporting goods stores and bicycle shops.
5942 Book stores.
5943 Stationery stores.
5944 Jewelry stores.
5945 Hobby, toy, and game shops.
5946 Camera and photographic supply stores.
5947 Gift, novelty, and souvenir shops.
5948 Luggage and leather goods stores.
5949 Sewing, needlework, and piece goods stores.
5961 Mail order houses.
5962 Merchandising machine operators.
5963 Direct selling organizations.
5980 Fuel and ice dealers.
5992 Florists.
5993 Cigar stores and stands
5996 Other miscellaneous retail stores.

FINANCE, INSURANCE, AND REAL ESTATE

6000 Banking.

6100 Credit agencies other than banks.

Security, commodity brokers, dealers, exchanges and services:

6212 Security underwriting syndicates.
6218 Security brokers and dealers, except underwriting syndicates.
6299 Commodity contracts brokers and dealers; security and commodity exchanges; and allied services.
6411 Insurance agents, brokers, and services.

Code

Real estate:

6511 Real estate operators (except developers) and lessors of buildings.
6520 Lessors of real property other than buildings
6531 Real estate agents, brokers, and managers.
6541 Title abstract offices.
6552 Subdividers and developers, except cemeteries
6553 Cemetery subdividers and developers.
6611 Combined real estate, insurance, loans, law offices.

Holding and other investment companies:

6746 Investment clubs.
6747 Common trust funds.
6748 Other holding and investment companies.

SERVICES

Hotels and other lodging places:

7012 Hotels.
7013 Motels, motor hotels, and tourist courts.
7032 Sporting and recreational camps.
7033 Trailer parks and camp sites.
7089 Other lodging places.

Personal services:

7215 Coin-operated laundries and dry cleaning
7219 Other laundry, cleaning, and garment services.
7221 Photographic studios, portrait.
7231 Beauty shops.
7241 Barber shops.
7251 Shoe repair and hat cleaning shops.
7261 Funeral services and crematories.
7299 Miscellaneous personal services.

Business services:

7310 Advertising
7340 Services to buildings.
7370 Computer and data processing services
7392 Management, consulting, and public relations services.
7394 Equipment rental and leasing.
7398 Other business services.

Automotive repair and services:

7510 Automotive rentals and leasing, without drivers.
7520 Automobile parking.
7531 Automobile top and body repair shops.
7538 General automobile repair shops.
7539 Other automotive repair shops.
7540 Automotive services, except repair.

Miscellaneous repair services:

7622 Radio and TV repair shops.
7628 Electrical repair shops, except radio and TV.
7641 Reupholstery and furniture repair.
7680 Other miscellaneous repair shops.

Motion pictures:

7812 Motion picture production, distribution, and services.
7830 Motion picture theaters.

Amusement and recreation services:

7920 Producers, orchestras, and entertainers
7932 Billiard and pool establishments.
7933 Bowling alleys.
7980 Other amusement and recreation services.

Medical and health services:

8011 Offices of physicians.
8021 Offices of dentists.
8031 Offices of osteopathic physicians.
8041 Offices of chiropractors.
8042 Offices of optometrists.
8048 Registered and practical nurses.
8050 Nursing and personal care facilities.
8060 Hospitals.
8071 Medical laboratories.
8072 Dental laboratories.
8098 Other medical and health services.

Other services:

8111 Legal services.
8200 Educational services
8911 Engineering and architectural services
8932 Certified public accountants.
8933 Other accounting, auditing, and bookkeeping services
8999 Other services, not elsewhere classified.

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Section 6

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*Asterisk denotes textual reference

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